

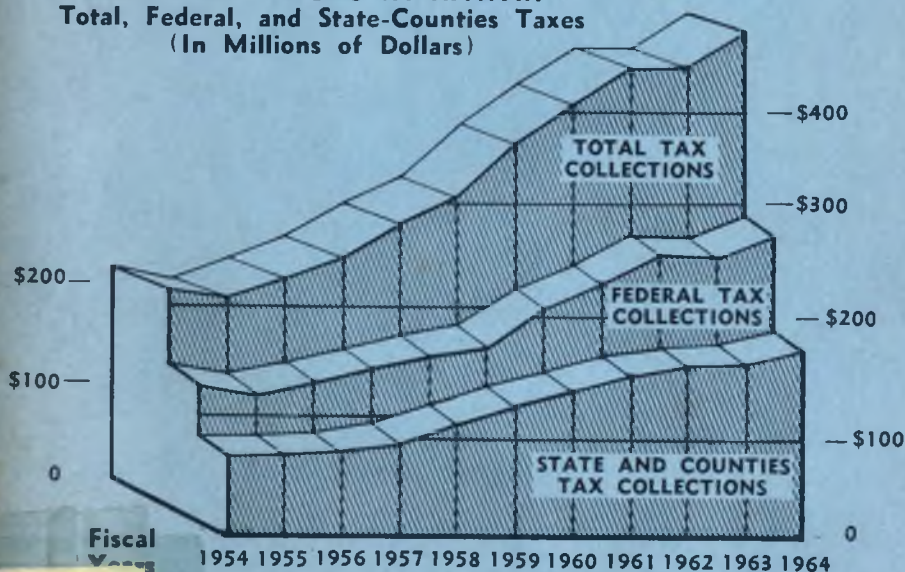
GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

1965

TWELFTH EDITION

TAX COLLECTIONS IN HAWAII
Total, Federal, and State-Counties Taxes
(In Millions of Dollars)



(Employment Compensation excluded)

HJ 389,5
T391
1965

TAX FOUNDATION OF HAWAII

HONOLULU, HAWAII

Honolulu Star-Bulletin 'Government in Hawaii' 11/9/68

The Tax Foundation of Hawaii has released the 12th edition of "Government in Hawaii," a handbook of financial statistics on Hawaii's governmental units.

The 63 page booklet contains 68 tables and charts on population, taxes, personal income, debt, employment, comparative data with other states, assessed valuations, federal grants, expenditures, salaries, and indicators of growth in Hawaii.

Sheridan C. F. Ing, presi-

dent of the tax organization, said in the foreword of the handbook that "Hawaii state and county governments spent over \$300 million dollars last year."

During the last year, taxes collected in Hawaii by Federal, State, and County governments totaled almost one-half billion dollars, he said, and government employees received nearly one-third of Hawaii's total personal income.

"One of every five employed civilians worked for government," he said.

Hawaii's tax burden, state and local, increased \$18 per person during the last year, according to handbook statistics. The \$274 per capita tax is higher than all except 10 states.

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TAX FOUNDATION OF HAWAII

The Tax Foundation of Hawaii is a private non-profit, non-partisan organization. Its purpose is to foster and encourage efficiency and economy in government. It hopes to improve the economic status and standards of living of the citizens of the State of Hawaii by making unprejudiced, non-partisan surveys and studies pertaining to public administration and finance. Such information that it has compiled is made available to the public by the publication of pamphlets and periodicals, or through newspapers, radio and television.

It is the function of the Tax Foundation to study the many and complex problems that modern government presents, and act as liaison between the citizen and his government.

An Informed Public Makes for Good Government

FOREWORD

During the past year, taxes collected in Hawaii by the federal, state, and county governments totaled almost one-half billion dollars. Governmental employees received nearly one-third of Hawaii's total personal income. One of every five employed civilians worked for government.

Government is big business. Hawaii state and county governments spent over three hundred million dollars last year. As "purchasers" of government services, Hawaii's taxpayers should be interested in its operations. The public must understand various aspects of state and local government. Only through an alert and informed citizenry, armed with the facts, can we expect good government. GOVERNMENT IN HAWAII is published for those who would like to have the statistical information necessary in answering basic questions pertaining to Hawaii government.

Hawaii has only two levels of government - the state and its four counties (including the City-County of Honolulu). Many governmental functions, such as public education, libraries, health, welfare, and airport operations which are performed by local units in most states, are responsibilities of the state in Hawaii. While in other states, total state and local taxes are equally divided between the state and local governments, in Hawaii about 95 per cent of total taxes is collected by the state. Because Hawaii's government and tax structure are highly centralized, readers are cautioned that comparisons with other states should be made with care.

The Foundation called upon many federal, state and county officials for cooperation in compiling this report. Grateful acknowledgement is made to the public officials for their help. Of particular assistance were the Directors and staffs of the State Departments of Taxation, Budget and Finance, Accounting and General Services, Education, Labor and Industrial Relations, and Transportation; Honolulu City and County Budget Office and Department of Finance; Hawaii, Maui and Kauai county Auditors and Treasurers. The Bank of Hawaii and the First National Bank of Hawaii also were most helpful.

Sheridan C. F. Ing, President
Tax Foundation of Hawaii

GENERAL STATISTICAL INFORMATION

Hawaii's economic base lies in four major areas: visitors, military expenditures, sugar, and pineapple. Diversified manufacturing is growing in importance.

Tourism continues to show rapid increase. During 1964, 509,400 visitors stayed overnight or longer and spent \$225 million, an increase of about 20% over the previous year (page 3).

Defense spending was up 10% from a year ago, 1964 military expenditures totalling \$405 million (page 3). The military population reached nearly 60,000 (page 9).

Sugar and pineapple continue to be Hawaii's two major agricultural products, and are basic to the Hawaiian economy. The export value of pineapple is estimated at \$115 million for 1964 (page 3). Despite a record 1964 production of 1.18 million tons (1963 tonnage was 1.10 million), the estimated value of sugar crops dropped to \$173 million from the previous year high of \$191 million because of lower sugar prices.

Diversified manufacturing tax base totalled an estimated \$186 million for the past calendar year, over 4% increase from the previous year (page 3). Major locally manufactured export products include garments, coffee, canned tuna, fruits and fruit juices, nuts, and scrap metal.

Personal income for 1964 is expected to reach \$1,810 million, a 9% increase over the previous year (page 3). Related to population, it is estimated at \$2,593 for the past year, a 5% increase over a year ago. For 1963, the latest data available for all states, Hawaii's per capita income of \$2,462 was 20th highest in the nation (page 7). The national average was slightly lower at \$2,449. However, Hawaii's increase over the previous year was not as great as for the nation as a whole - 2.8% compared to an average 3.4%.

Government wages and salaries continue to be the top income source, accounting for 30% of total personal income in 1963 (page 6). Property income was the second major source - 12% of the total - followed by salaries and wages paid by the wholesale and retail trades.

Hawaii's population is approaching three-quarters of a million. At July 1964, total population was 734,800, including 675,000 civilians and 59,800 military personnel (page 9). The growth in civilian population was almost exclusively on Oahu, 61% during the past 10 years, although Maui County showed a slight 3% increase. Population during the past decade has declined in the other two counties - Hawaii and Kauai.

Other economic indicators show continued growth in the State of Hawaii (page 3). The 1964 estimated retail sales tax base of \$1,088 million is 7% higher than a year ago. The anticipated \$493 million wholesale sales tax base is also 7% higher. Total bank deposits rose 6% to an estimated \$902 million. The value of construction, as reflected in the contracting tax base, rose considerably from \$265 million in 1963 to an estimated \$304 million in 1964, a 15% increase. The number of motor vehicles rose by 9% over 1963, the number registered for 1964 presently estimated at 300,394 throughout the islands.

Employment statistics show a slight decline (page 3). The total civilian labor force for 1964 averaged 255,900, a 1% decline from the previous year. The average civilian employment declined $\frac{1}{4}$ of 1% to 245,500. Unemployment as a percent of the civilian labor force was 4.0% at November 12, 1964 (page 10), compared to a national average 5.0%.

Trends in Hawaii in selected areas show that the state and counties public debt and tax collections outpaced personal income and population growth (page 5). The funded debt of the state and counties increased 357% during the past 10 years. Total tax collections rose 139%. But personal income rose less than 103%, and civilian population only 42% during the past decade.

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Calendar Years: 1954, 1959, 1962-1964

Economic Indicators	Amounts					Percent Change 1964 from			
	1954	1959	1962	1963	1964	1954	1959	1962	1963
Total Population ^a	512,000	637,000	695,590	712,639	734,791	43.51	15.35	5.64	3.11
Civilian Labor Force ^b	197,376	222,144	251,230	258,829	255,900	29.65	15.20	1.86	- 1.13
Percent Unemployed ^b	6.0%	3.1%	4.6%	4.6%	4.1%	- 31.67	32.26	- 10.87	-10.87
Civilian Employment ^b	185,617	215,257	239,647	247,033	245,504	32.26	14.05	2.44	- 0.62
Cost of Living ^c	143.9%	164.7%	175.7%	178.6%	100.5%	--	--	--	--
Motor Vehicle Registrations ^d	172,987	217,400	261,974	276,279	300,394	73.65	38.18	14.67	8.73
Number of Visitors ^e	91,289	243,216	362,145	429,140	509,395	458.00	109.44	40.66	18.70
DOLLAR AMOUNTS IN MILLIONS EXCEPT PER CAPITA									
Visitor Expenditures	\$ 49	\$ 109	\$ 156	\$ 186	\$ 225	359.18	106.42	44.23	20.97
Military Expenditures ^f	237	338	376	369	405	70.89	19.82	7.71	9.76
Retail Sales Tax Base ^g	587	841	1,018	1,018	1,088	85.35	29.37	6.88	6.88
Wholesale Sales Tax Base ^g	277	370	447	462	493	77.98	33.24	10.29	6.71
Value of Sugar Crops	141	131	160	191	173	22.70	32.06	8.13	- 9.42
Value of Pineapple Products ^h	103	123	109	116	115	11.65	- 6.51	5.50	- 0.86
Diversified Manufacturing ^g	99	131	163	178	186	87.88	41.98	14.11	4.49
Value of Construction ^g	95	210	264	265	304	220.00	44.76	15.15	14.72
Bank Deposits ^d	399	669	845	853	902	126.07	34.83	6.75	5.74
Total Personal Income ^d	893	1,290	1,587	1,667	1,810	102.69	40.31	14.05	8.58
Per Capita Personal Income ^d	1,768	2,118	2,394	2,462	2,593	46.66	22.43	8.31	5.32
Per Capita Taxes ⁱ	172	229	266	256	274	59.30	19.65	3.01	7.03

a. Mid-year estimates of population, including military stationed on land and aboard ships.

b. Monthly average; 1964 based on 11 months preliminary data.

c. Honolulu Consumer's Price Index at December (revised); March 1943 = 100%. 1964 figure at September; December 1963 = 100%.

d. Estimated for 1964.

e. Overnight or longer visitors; 1964 data preliminary.

f. Mainland dollar income from Armed Forces; 1964 estimate based on three-quarters expenditures.

g. General Excise Tax Base for February - January collections as follows: Retailing, Consumption, and exempt federal retail sales; wholesaling, compensating, and exempt federal wholesale sales; manufacturing, canning other than pineapple, and exempt federal manufacturing sales; contracting. 1964 data estimated from 10 months actual bases.

h. Export value of pineapple products; excludes local sales.

i. Fiscal year state and calendar year counties' collections (except 1963 and 1964 city-county fiscal years).

SOURCE: State Departments of Planning and Economic Development, Budget and Finance, Labor and Industrial Relations, Regulatory Agencies, and Taxation; City and County Budget and Finance Directors; County Auditors and Treasurers; Honolulu Automobile Club; First National Bank of Hawaii; Bank of Hawaii; Office of Business Economics and Bureau of the Census, U. S. Department of Commerce.

TABLE 2
MISCELLANEOUS COUNTY DATA
 By Counties — 1963 and 1964

	Honolulu		Maui		Hawaii		Kauai	
	1963	1964	1963	1964	1963	1964	1963	1964
PER CAPITA								
Personal Income ^a	\$ 2,546.00	\$ 2,604.00	\$ 1,733.00	\$ 1,799.00	\$ 1,830.00	\$ 2,078.00	\$ 1,964.00	\$ 2,328.00
Government Costs ^b	104.93	116.50	180.54	189.53	184.87	209.54	178.97	177.97
Tax Revenues ^b	92.99	96.13	121.88	127.17	119.10	122.32	139.25	134.62
Retailing ^c	1,680.31	1,763.63	996.14	1,037.35	1,091.12	876.67	1,093.33	1,208.27
Services ^c	393.25	406.57	176.86	166.49	248.73	195.00	217.00	220.35
Contracting ^c	466.20	513.98	151.28	189.97	186.76	206.67	146.27	172.61
Rentals ^c	370.88	408.60	148.88	187.83	145.89	95.00	115.11	143.23
Wholesaling ^c	830.24	864.34	193.95	196.37	242.08	173.33	221.64	216.68
Manufacturing ^c	309.80	321.33	107.22	87.51	156.08	110.00	82.17	55.09
Pineapple Canning ^c	146.44	161.96	284.03	322.31	--	--	380.96	231.37
Bank Demand Deposits ^d	614.90	642.55	309.61	289.54	369.14	343.15	347.32	329.80
Property Valuations ^e	3,739.25	4,005.67	2,514.23	3,022.05	2,321.49	2,715.09	2,377.13	2,699.75
Sugar Income ^f	74.49	60.11	917.60	829.81	1,068.52	1,043.54	1,617.31	1,432.21
PER 100 POPULATION								
Motor Vehicle Regis.g	41.7	43.6	43.2	46.6	42.7	47.6	48.3	51.6
Number of Telephones ^h	39.4	40.8	30.3	31.5	31.8	33.9	32.4	35.8
Civilian Labor Force ⁱ	39.0	37.9	35.6	37.5	37.9	40.8	40.4	42.6
Number Employed ^j	37.5	36.4	33.6	35.6	35.9	39.3	38.1	40.8
Unemployment Rate ^j	4.0%	3.9%	5.5%	4.8%	5.4%	3.7%	5.7%	4.2%
Civilian Population ^j	520,999	540,872	45,916	46,850	60,649	60,000	27,982	27,229

a. Data for 1962 and 1963 calendar years (see Chart 2).

b. County government's data for calendar 1962 and 1963 (population July 1), except Honolulu fiscal years (population January 1).

c. General excise tax bases for February - January period, as reported by State Tax Office and does not necessarily reflect all business activity within each county because tax reporting practice varies by firms. Retailing also includes consumption and federal sales bases; wholesaling also includes compensating and federal sales bases; manufacturing also includes federal sales bases. Data for 1964 estimated from 10 months actual bases.

d. As at December 31.

e. Net assessed valuations as at January 1.

f. Income attributable to sugar production; data for 1964 estimated.

g. 1964 data as at December 1.

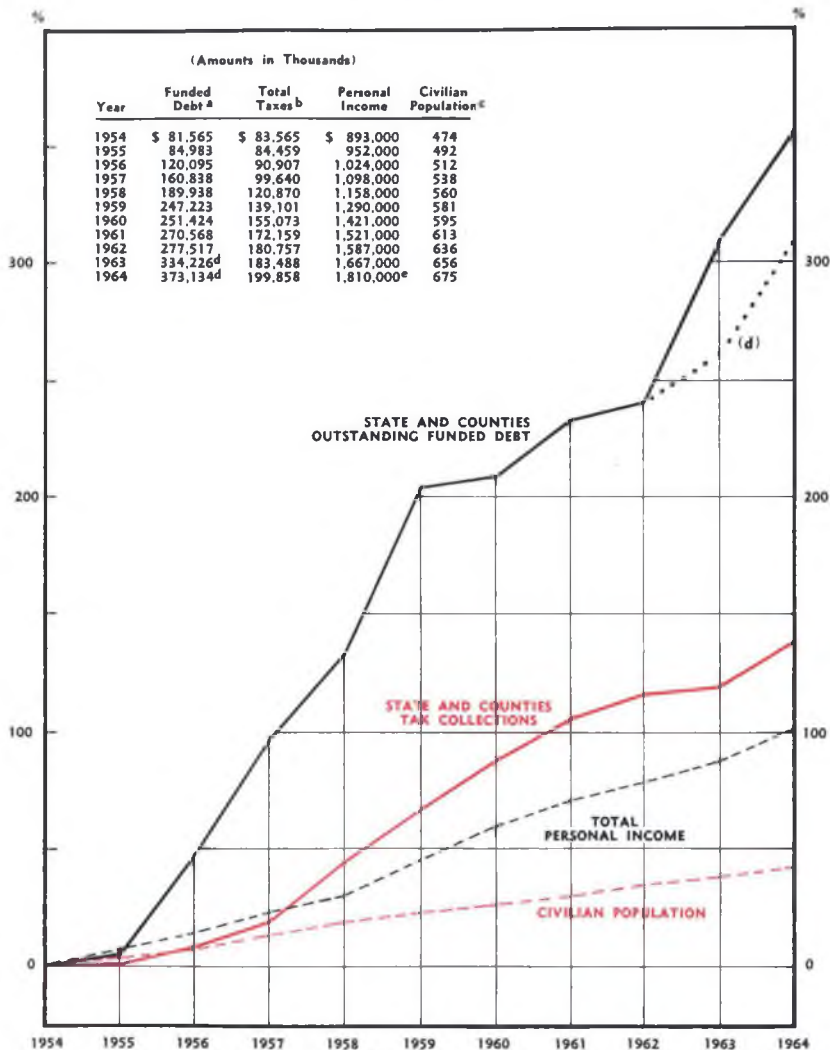
h. Telephones in service at December 31.

i. As at December 15; unemployment rate as a percent of labor force; 1964 data preliminary November 12.

j. As at July 1; except for personal income and as noted, all other data based on these figures.

SOURCE: State Departments of Health, Labor & Industrial Relations, and Taxation; City and County Budget & Finance Directors; Counties' Auditors and Treasurers; Honolulu Automobile Club; First National Bank of Hawaii; Bank of Hawaii; Hawaiian Telephone Company; and Tables 5, 10-13, 24, 33-36 and Chart 2.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income, Debt
1954 - 1964



^a State and Counties funded debt (general obligation bonds and territorial highway and airport revenue bonds) outstanding at December 31.

^b Fiscal years for State and Honolulu for 1962-64; previous calendar years for neighbor counties; unemployment compensation collections included.

^c Mid-year civilian population.

^d Funded debt exclusive of refunding bonds totals \$294,626 for 1963 and \$333,534 for 1964.

^e Estimated by Tax Foundation of Hawaii.

SOURCE: State Departments of Budget and Review; Accounting and General Services, Taxation, City and County Finance Director, Counties Auditors; U. S. Department of Commerce, "Survey of Current Business," Table 4.

TABLE 3
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): 49-State Average (1953 and 1963)
(Amount in Millions)

Income Source	State of Hawaii							49-State Average ^a		
	1953		1962		1963		% Change 1963 From 1953	% of Total		% Change 1963 From 1953
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1953	1963	
Wages and Salaries										
Farms	\$ 70	7.9	\$ 68	4.3	\$ 66	4.0	- 5.7	1.0	0.7	3.9
Mining	1	0.1	--	--	--	--	--	1.3	0.8	1.9
Contract Construction	37	4.1	94	5.9	98	5.9	164.9	3.9	3.9	60.7
Wholesale & Retail Trade	90	10.1	182	11.5	192	11.5	113.3	11.8	12.1	65.9
Manufacturing	63	7.1	115	7.2	120	7.2	90.5	24.6	21.3	40.4
Finance, Insurance & Real Estate	14	1.6	48	3.0	51	3.1	264.3	2.6	3.3	101.5
Transportation	28	3.1	47	2.9	49	2.9	75.0	4.3	3.3	25.0
Communications & Utilities	16	1.8	31	1.9	33	2.0	106.3	2.0	2.0	62.7
Services										
Hotels & Other Lodging	7	0.8	17	1.1	20	1.2	185.7	0.4	0.4	53.3
Personal & Household Services	12	1.3	22	1.4	24	1.4	100.0	1.8	1.5	37.9
Business and Repair	5	0.6	20	1.2	20	1.2	300.0	0.9	1.4	174.2
Amusement and Recreation	5	0.6	9	0.6	8	0.5	60.0	0.5	0.5	67.7
Prof., Social, & Rel. Services	21	2.4	54	3.4	57	3.4	171.4	2.5	3.6	135.1
Government										
Federal, Civilian	113	12.7	152	9.6	160	9.6	41.6	3.4	3.4	60.8
Federal, Military	129	14.5	192	12.1	203	12.2	57.4	2.8	1.9	9.6
State and Local	64	7.2	131	8.3	139	8.3	117.2	4.8	7.0	135.1
Other Industries	2	0.2	3	0.2	2	0.1	--	0.1	0.1	71.0
Total Wages and Salaries	\$677	76.1	\$1,184	74.6	\$1,242	74.5	83.5	68.7	67.2	58.4
Other Labor Income	22	2.5	43	2.7	43	2.6	95.5	2.1	2.8	117.4
Proprietors Income										
Farm	9	1.0	11	0.7	11	0.6	22.2	4.7	2.8	- 1.9
Non-Farm	71	8.0	121	7.6	129	7.7	81.7	9.2	8.1	44.6
Property Income	88	9.9	185	11.7	198	11.9	125.0	11.7	13.7	90.1
Transfer Payments	38	4.3	78	4.9	83	5.0	118.4	5.0	8.0	157.5
Sub-Total	\$905	101.8	\$1,622	102.2	\$1,706	102.3	88.5	101.4	102.6	64.1
Less: Pers. Contrib. for Soc. Ins.	- 16	- 1.8	- 35	- 2.2	- 39	- 2.3	143.8	- 1.4	- 2.6	199.3
Total Personal Income	\$889	100.0	\$1,587	100.0	\$1,667	100.0	87.5	100.0	100.0	62.3

NOTE: Detail may not add to total because of rounding.

a. Excludes data for Alaska.

SOURCE: "Personal Income by States since 1929," A Supplement to the Survey of Current Business, 1956, and "Survey of Current Business," August, 1964, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 4
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1953		1958		1962		1963		Percent Change 1963 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1953	1962
HAWAII	\$1,782	22	\$1,946	26	\$2,394	18	\$2,462	20	38.2	2.8
U.S. Av.	1,788 ^b	--	2,064 ^c	--	2,368	--	2,449	--	37.0	3.4
Ala.	1,084	49	1,360	48	1,557	48	1,655	48	52.7	6.3
Alaska	2,387	3	2,469	8	2,731	10	2,839	10	18.9	4.0
Ariz.	1,610	27	1,868	30	2,141	31	2,142	30	33.0	(c)
Ark.	995	50	1,209	50	1,510	50	1,607	49	61.5	6.4
Calif.	2,165	8	2,526	6	2,881	6	2,974	6	37.4	3.2
Colo.	1,714	24	2,101	17	2,440	14	2,464	19	43.8	1.0
Conn.	2,400	2	2,720	3	3,074	4	3,185	4	32.7	3.6
Del.	2,510	1	2,855	1	3,139	3	3,298	3	31.4	5.1
Fla.	1,535	32	1,855	31	2,065	33	2,111	33	37.5	2.2
Ga.	1,239	45	1,469	44	1,750	43	1,864	43	50.4	6.5
Idaho	1,499	34	1,738	35	1,930	39	1,916	40	27.8	0.7
Ill.	2,197	7	2,451	9	2,861	7	2,948	7	34.2	3.0
Ind.	1,913	15	1,985	23	2,368	22	2,481	16	29.7	4.8
Iowa	1,559	30	1,921	28	2,190	30	2,302	27	47.7	5.1
Kans.	1,637	26	1,984	24	2,217	28	2,255	28	37.8	1.7
Ky.	1,250	43	1,453	45	1,713	45	1,792	45	43.4	4.6
La.	1,295	42	1,560	43	1,689	47	1,776	47	37.1	5.2
Me.	1,431	38	1,748	34	1,961	38	2,007	37	40.3	2.3
Md.	1,967	12	2,233	11	2,646	11	2,786	11	41.6	5.3
Mass.	1,957	14	2,349	10	2,750	9	2,853	9	45.8	3.7
Mich.	2,134	10	2,163	12	2,399	17	2,541	12	19.1	5.9
Minn.	1,648	25	1,945	27	2,228	27	2,329	24	41.3	4.5
Miss.	886	51	1,075	51	1,285	51	1,390	51	56.9	8.2
Mo.	1,715	23	2,044	19	2,406	16	2,518	13	46.8	4.7
Mont.	1,798	20	2,015	21	2,235	26	2,197	29	22.2	1.7
Neb.	1,605	28	1,977	25	2,295	24	2,312	26	44.0	0.7
Nev.	2,357	4	2,586	4	3,154	2	3,386	1	43.7	7.4
N. H.	1,570	29	1,878	29	2,241	25	2,313	25	47.3	3.2
N. J.	2,216	6	2,495	7	2,843	8	2,915	8	31.5	2.5
N. M.	1,361	39	1,723	37	1,894	41	1,918	39	40.9	1.3
N. Y.	2,147	9	2,564	5	2,929	5	3,013	5	40.3	2.9
N. C.	1,172	47	1,416	47	1,738	44	1,807	44	54.2	4.0
N. D.	1,246	44	1,692	40	2,212	29	2,050	36	64.5	7.3
Ohio	2,018	11	2,159	13	2,412	15	2,474	18	22.6	2.6
Okla.	1,476	36	1,736	36	1,910	40	1,953	38	32.3	2.3
Ore.	1,808	19	2,050	18	2,393	19	2,502	14	38.4	4.6
Pa.	1,902	16	2,133	16	2,373	20	2,452	21	28.9	3.3
R. I.	1,898	17	2,021	20	2,371	21	2,433	22	28.2	2.6
S. C.	1,141	48	1,249	49	1,530	49	1,588	50	39.2	3.8
S. D.	1,345	40	1,675	41	2,025	35	1,886	41	40.2	6.9
Tenn.	1,218	46	1,433	46	1,693	46	1,783	46	46.4	5.3
Texas	1,549	31	1,843	32	2,019	36	2,068	34	33.5	2.4
Utah	1,526	33	1,766	33	2,087	32	2,119	32	38.9	1.5
Vt.	1,434	37	1,708	38	2,052	34	2,121	31	47.9	3.4
Va.	1,484	35	1,702	39	1,977	37	2,057	35	38.6	4.0
Wash.	1,965	13	2,148	14	2,467	12	2,484	15	26.4	0.7
W. Va.	1,307	41	1,582	42	1,795	42	1,883	42	44.1	4.9
Wisc.	1,784	21	1,989	22	2,312	23	2,368	23	32.7	2.4
Wyo.	1,854	18	2,137	15	2,440	13	2,475	17	33.5	1.4
D. C.	2,276	5	2,759	2	3,215	1	3,315	2	45.7	3.1

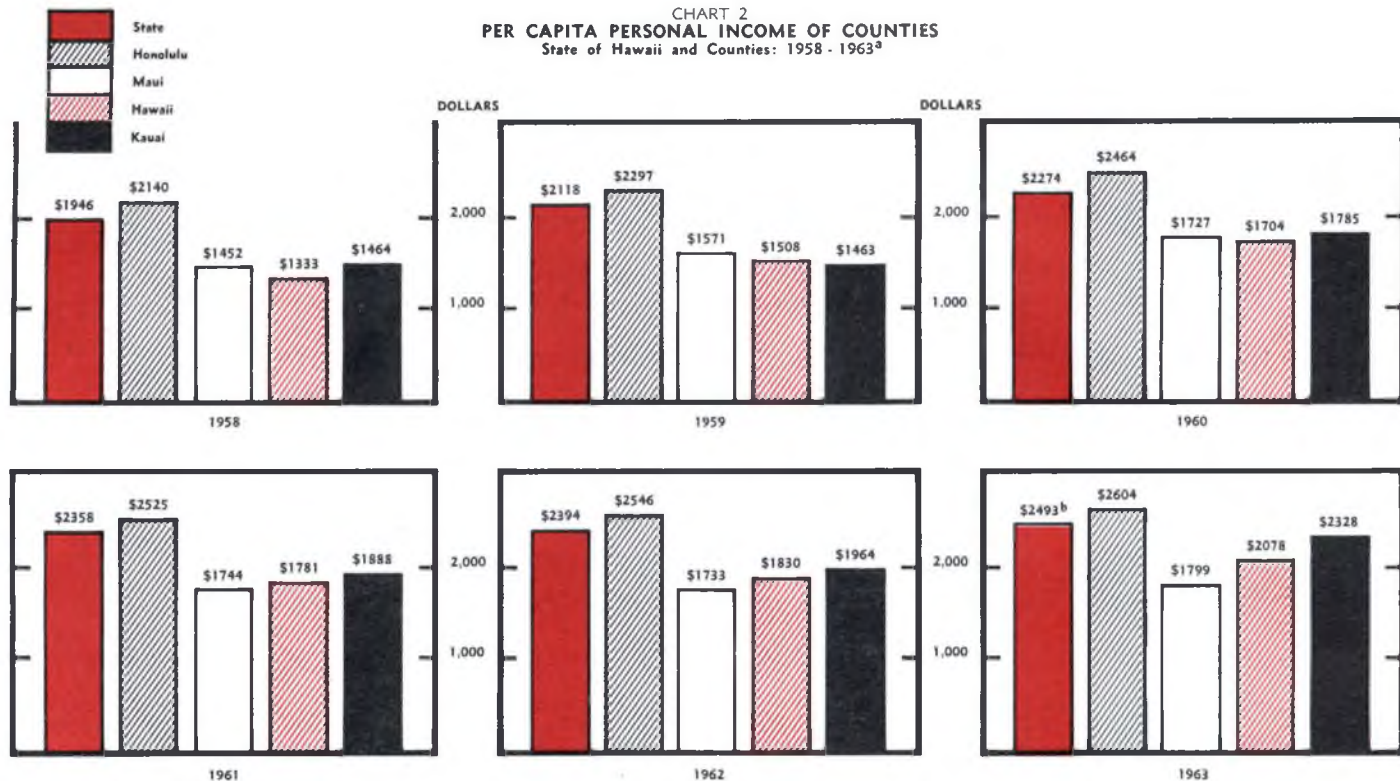
a. Data for years prior to 1962, as revised by the U. S. Department of Commerce. Ranking includes 50 states and District of Columbia.

b. Excludes Hawaii and Alaska.

c. Less than 0.05.

SOURCE: "Survey of Current Business," August, 1964, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

CHART 2
PER CAPITA PERSONAL INCOME OF COUNTIES
State of Hawaii and Counties: 1958 - 1963^a



- a. County estimates for 1960, 1962-1963 by First National Bank of Hawaii; 1961 data based on similar ratio.
b. Revised estimate to correct apparent omission in original estimates; does not correspond with amount in tables 1 and 3.
SOURCE: "The State of Hawaii's Finances," Department of Budget and Review, State of Hawaii, September 1960; "Survey of Current Business," U. S. Department of Commerce, August 1964; Research Department, First National Bank of Hawaii.

TABLE 5
POPULATION TRENDS IN HAWAII

Mid-Year Estimates of Civilian Population

Defactor

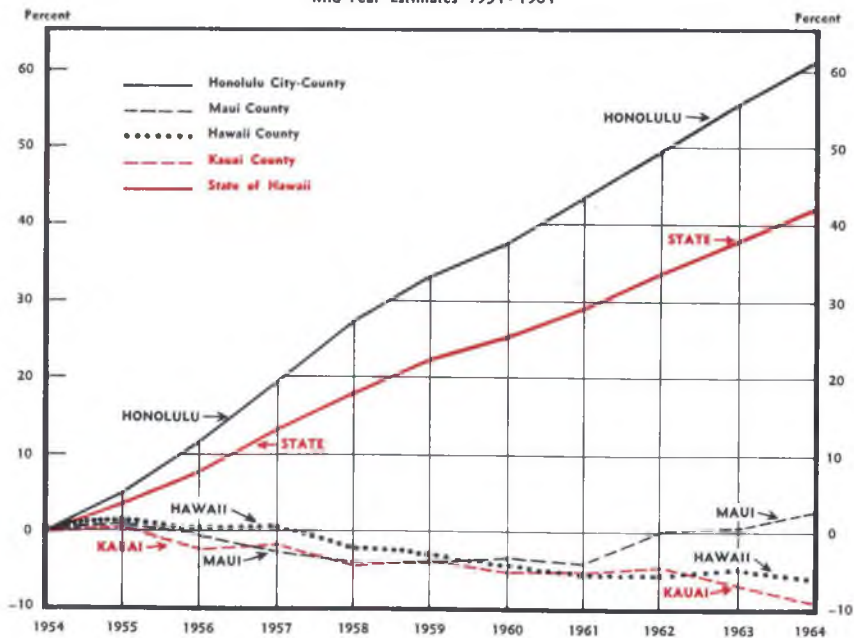
Number

Year	Civilian Population					Annual Change	Military ^a Pop.	State Total
	City-County Honolulu	Maui County	Hawaii County	Kauai County	Total			
1954	335,029	45,561	63,833	29,968	474,391	1.3	38,000	512,000
1955	351,402	45,910	64,449	30,138	491,899	3.7	56,000	548,000
1956	373,491	45,436	63,955	29,318	512,200	4.1	58,000	570,000
1957	400,500	44,289	63,998	29,509	538,296	5.1	60,000	598,000
1958	425,521	43,801	62,411	28,715	560,448	4.1	55,000	615,000
1959	445,972	43,798	61,903	28,832	580,505	3.6	56,000	637,000
1960	461,454	44,030	61,059	28,481	595,024	2.5	59,000	654,000
1961	480,173	43,759	60,332	28,409	612,673	-3.0	56,348	669,021
1962	501,356	45,625	60,246	28,661	635,888	-3.8	59,702	695,590
1963	520,999	45,916	60,649	27,982	655,546	3.1	57,093	712,639
1964	540,872	46,850	60,000	27,229	674,951	3.0	59,840	734,791

a. Includes crews of ships in Hawaii.

SOURCE: Departments of Planning and Economic Development, and Health, State of Hawaii; Bureau of the Census, U. S. Department of Commerce.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii and Counties
Mid-Year Estimates 1954-1964



SOURCE: Table 5

TABLE 6 EMPLOYMENT IN HAWAII

Employment in Selected Industries

Selected Years as at December 15

Type of Employment	Number Employed					% of Total Employed				
	1954	1959	1962	1963	1964 ^a	1954	1959	1962	1963	1964
GOVERNMENT										
State	10,159	12,322	16,111	16,450	17,550	5.41	5.70	6.81	6.77	7.07
County	7,151	7,514	8,387	8,600	9,000	3.80	3.47	3.55	3.54	3.63
Sub-Total Local Governments	17,310	19,836	24,498	25,050	26,550	9.21	9.17	10.36	10.31	10.70
Federal - Air Force	2,280	3,784	3,535	3,450	2,800	1.21	1.75	1.49	1.42	1.13
Army	4,913	6,745	6,562	6,700	5,100	2.62	3.12	2.77	2.76	2.05
Navy	12,708	12,739	11,957	12,350	10,600	6.76	5.89	5.06	5.08	4.27
Other	2,548	2,934	3,400	4,750	9,950	1.36	1.35	1.44	1.95	4.01
Sub-Total Federal Government	22,449	26,202	25,454	27,250	28,450	11.95	12.11	10.76	11.21	11.46
Sub-Total Government	39,759	46,038	49,952	52,300	55,000	21.16	21.28	21.12	21.52	22.16
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	13,268	8,392	7,214	7,450	7,050	7.06	3.88	3.05	3.06	2.84
Pineapple ^b	4,508	3,974	3,221	3,650	3,450	2.40	1.84	1.36	1.50	1.39
Other	12,665	10,291	9,867	9,450	7,750	6.74	4.76	4.17	3.89	3.12
Food Processing	16,174	15,155	13,970	12,900	12,650	8.61	7.00	5.91	5.31	5.10
Textile and Apparel Mfg.	1,243	2,290	2,378	1,850	2,300	0.66	1.06	1.00	0.76	0.93
Printing and Publishing	1,583	2,097	2,323	2,300	2,350	0.84	0.97	0.98	0.95	0.95
Other Manufacturing	2,983	4,127	4,239	4,600	4,500	1.59	1.91	1.79	1.89	1.81
Transport., Comm., and Utilities	10,540	14,593	14,725	15,050	15,500	5.61	6.74	6.23	6.19	6.24
Wholesale Trade	(33,277)	10,573	12,179	12,650	12,700	(17.71)	4.89	5.15	5.20	5.12
Retail Trade	()	30,646	34,384	36,000	36,500	()	14.16	14.54	14.81	14.71
Contract Construction	9,499	14,629	15,669	14,850	16,550	5.05	6.76	6.62	6.11	6.67
Hotel Services	(18,704)	3,677	5,177	5,000 ^c	6,650	(9.95)	1.70	2.19	2.06	2.68
Other Services	()	19,790	24,993	28,450	30,450	()	9.14	10.57	11.71	12.27
Self-Employed & Domestic	19,349	22,572	25,677	25,550	22,600	10.29	10.43	10.86	10.51	9.10
Finance, Ins. & Real Estate	4,383	7,543	10,555	11,000	12,200	2.33	3.48	4.46	4.53	4.91
Sub-Total Private Industry	148,176	170,349	186,571	190,750 ^c	193,200	78.84	78.72	78.88	78.48	77.84
Total Number Employed	187,935	216,387	236,523	243,050 ^c	248,200	100.00%	100.00%	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	5.1	3.0	4.4	4.4	4.0	--	--	--	--	--

a. November 12, 1964 preliminary data.

b. Sugar mill and pineapple cannery workers included in food processing; details not available.

c. Includes 50 in labor disputes involving hotel employees.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

WHERE GOVERNMENT GETS ITS MONEYS

HAWAII STATE AND COUNTIES

Hawaii's tax structure is relatively simple, being highly centralized in the state government. The counties set their real property and fuel tax rates, but the state assesses, collects, and otherwise administers the state-imposed law. Administration and collection of the motor vehicle weight and public utility franchise taxes are the counties' responsibilities, but the taxes (including rates) are imposed by the state. County legislative bodies are authorized to levy certain local licenses and permit fees. But in all other areas, taxes are imposed, collected, and otherwise administered by the state.

Earmarked taxes are not as prevalent as in other states. About 12% of the total \$190.5 million state and county taxes collected during fiscal 1964 (excluding \$9.4 million unemployment compensation collections) was earmarked for special purposes, such as, public utilities franchise and motor vehicle weight taxes for county highways, fuel taxes for airports or state and county highways, and a special levy on real property for urban renewal.

A sales-income tax state - this best describes Hawaii's tax structure, for these two sources accounted for 78% of state-county taxes (pages 32 and 33). Collections from the general excise taxes on business gross income represented 37% of total tax receipts. Other specific excise taxes on liquor, tobacco, fuel, public utilities, and insurance premiums raised 18%, while taxes on individual and corporate incomes accounted for 23%. The property tax on land and improvements (the personal property tax is not levied) furnished 18% of tax revenues, while 4% was derived from vehicle weight taxes, licenses and permit fees.

Tax collections in Hawaii totalled \$493.3 million during fiscal 1964, including \$11.5 million in unemployment compensation collections (pages 14 and 31). Federal taxes collected amounted to \$293.4 million (page 31), while the state and counties collected \$199.9 million (page 14). Of the state-county collections, 55% went to the state general fund, 10% to state special funds, and 35% to the counties (page 16).

Hawaii's tax burden, state and local, increased over \$18 per capita during the past year (page 20). Only 11 states had a higher per capita tax burden than Hawaii's \$274 in fiscal 1964, which compares with the national average \$258. The tax burden is 11.2% of per capita personal income, lower than the percentage for 20 other states, but higher than the average 10.5%.

STATE OF HAWAII

State revenues in fiscal 1964 amounted to \$229.2 million (page 12). Three-fourths was for the general fund to finance public education, health, welfare, hospitals and other institutions, and other general expenditures, and one-fourth for special funds to support highway, airport and harbor construction and maintenance, for unemployment compensation and other earmarked purposes.

Major sources of state revenues included tax receipts, which totalled \$130.3 million or 57% of total revenues; federal-aid-grants, which amounted to \$58.4 million or 25%; departmental earnings of \$15.1 million or 7%; and miscellaneous other sources of \$25.4 million or 11% (page 13).

The largest federal-aid grant was for the National Guard - \$17.0 million (page 31). Grants for federal impact-area aid for public education, school construction, and East-West Center totalled \$16.4 million. Other federal grants were made for highways \$8.6 million, public assistance \$6.6 million, health and hospitals \$3.2 million, and other programs \$6.6 million.

THE COUNTIES

County operating revenues during the past fiscal period totalled \$91.2 million, excluding water utility and certain other receipts (pages 18 and 19). For Honolulu alone, revenues totalled \$63.7 million or 70% of the total for the four local governments. Operating revenues for Maui totalled \$8.5 million, for Hawaii \$14.0 million, and Kauai \$5.0 million. In the City and County of Honolulu, the property tax was the major revenue source, accounting for over 45% of total revenues (page 17). In the neighbor counties of Maui, Hawaii, and Kauai, the counties' share of the general excise tax was the largest single revenue source, accounting for 35%, 28%, and 40% of each county's total, respectively.

Major sources of county revenues included tax receipts, which totalled \$68.4 million for the four counties and accounted for 75% of total revenues, departmental earnings which amounted to \$8.7 million (9%), state-aid grants \$5.6 million (6%), and \$8.5 million (9%) from miscellaneous other sources, including federal grants, land sales, fines, forfeits, and penalties, and various other incomes.

TABLE 7
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1963 and 1964

Sources of Revenues	Fiscal 1963			Fiscal 1964		
	General Funds	Special Funds	Total	General Funds	Special Funds	Total
Tax Revenues						
General Excise	\$ 48,372,917	\$ --	\$ 48,372,917	\$ 50,391,891	\$ --	\$ 50,391,891
Specific Excises ^a	14,655,605	9,672,267	24,327,872	16,326,520	10,258,642	26,585,162
Individual Income	31,571,099	--	31,571,099	34,679,602	--	34,679,602
Corporate Income	6,102,173	--	6,102,173	7,053,094	--	7,053,094
Unemployment Compensation	--	6,035,124	6,035,124	--	9,367,796	9,367,796
Other Taxes, Licenses and Permits ^b	2,930,177	8,398	2,938,575	2,256,458	7,189	2,263,647
Sub-Total Taxes	\$103,631,971	\$15,715,789	\$119,347,760	\$110,707,565	\$19,633,627	\$130,341,192
Fines, Forfeits and Escheats	\$ 149,148	\$ 455	\$ 149,603	\$ 161,808	\$ 248	\$ 162,056
Federal Grants-in-Aid	50,314,287 ^c	9,241,302	59,555,589	48,065,407 ^c	10,300,290	58,365,697
Revenues from Other Agencies	72,330	67,509	139,839	50,507	98,412	148,919
Rents and Royalties	1,497,315 ^d	1,280,612	2,777,927	1,970,627 ^d	1,234,622	3,205,249
Sales of Real Property	--	1,253,754	1,253,754	--	954,879	954,879
Earnings - General Departments	4,281,547	1,775,095	6,056,642	6,082,735	2,516,819	8,599,554
Earnings - Public Service Enterprises	134,295	5,067,776	5,202,071	148,383	6,334,968	6,483,351
Sale of Investments	--	1,111,301	1,111,301	--	381,132	381,132
Repayment Advances to Other Civil Divisions	--	2,653,102	2,653,102	--	3,310,655	3,310,655
Repayment of Debt Costs from Counties	3,773,482	--	3,773,482	3,696,821	--	3,696,821
Interest Earned	930,156 ^e	1,861,795	2,791,951	1,272,369 ^e	1,776,476	3,048,845
Miscellaneous	228,237	8,048,793 ^f	8,277,030	840,349	9,677,775 ^f	10,518,124
TOTALS^g	\$165,012,768	\$48,077,283	\$213,090,051	\$172,996,571	\$56,219,903	\$229,216,474

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, business and non-business licenses and permits.

c. Includes Hawaii National Guard funds formerly special fund revenue and grants as follows: East-West Center \$7.2 million in 1963 and \$3.9 million in 1964; Hospital construction \$1.9 million in 1963 and \$0.6 million in 1964; and Education \$13.2 million in 1963 and \$12.5 million in 1964.

d. Includes proceeds from land income transferred from Trust Fund \$1.5 million in 1963 and \$1.9 million in 1964.

e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

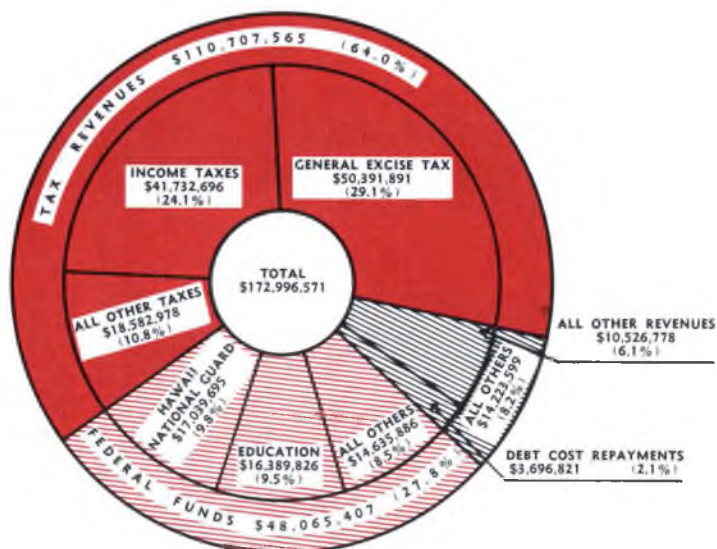
f. Includes public school cafeteria sales of \$6.2 million in 1963 and 1964.

g. Excludes transfers and repayments except as shown.

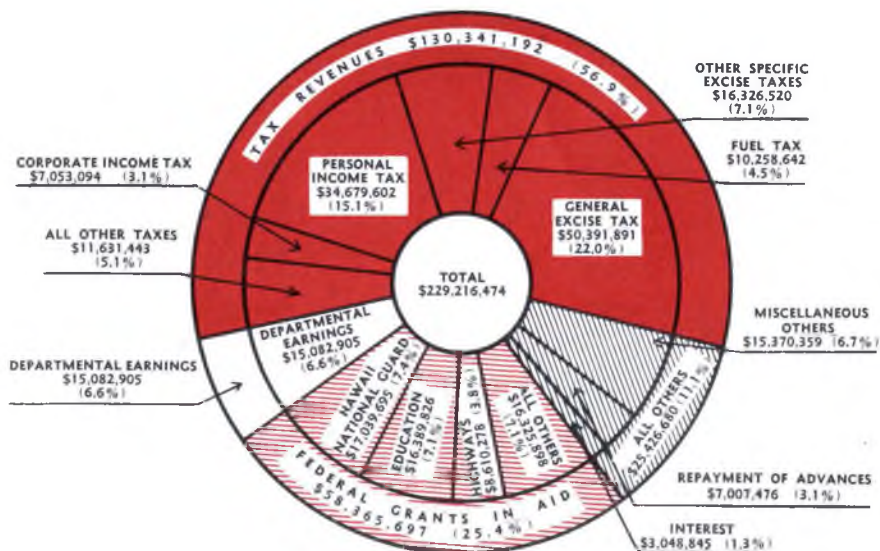
SOURCE: Department of Accounting and General Services, State of Hawaii.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
Hawaii — Fiscal 1964

STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



SOURCE: Table 7

TABLE 8
STATE AND COUNTY TAX COLLECTIONS IN HAWAII

Selected Years — 1954-1964

Unit of Government and Sources	1954	1959	1962	1963	1964
<u>State of Hawaii (Fiscal Years)</u>					
Gross Income ^a	\$32,622,320	\$ 54,622,961	\$ 66,076,423	\$ 67,785,576	\$ 71,098,881 ^j
Fuel	8,438,335	13,176,192	17,252,444	15,240,993	16,057,644
Liquor	1,989,520	3,003,271	3,606,691	3,643,937	3,816,109
Tobacco	1,115,836	1,823,001	2,346,891	2,370,274	2,356,105
Insurance	1,019,605	1,683,269	2,174,481	2,673,698	2,754,787
Public Service Companies ^b	2,412,909	3,766,336	5,279,217 ^l	5,707,562	7,261,817
Banks and Other Financial Corporations ^c	172,069	465,579	828,294	805,882	752,013
Corporate Income ^d	3,098,883	5,600,832	6,659,850	5,712,114	7,053,094
Personal Income ^e					
Compensation and Dividends	11,720,270	179,887	38,485	28,146	14,654
Net Income	1,683,314	25,680,824	30,986,573	31,933,012	34,664,948 ^k
Inheritance and Estate	376,151	669,810	1,074,568	1,730,012	1,164,973
Real Property ^f	11,099,850 ^h	18,073,712	30,807,541	30,958,062	34,271,968 ^m
Licenses, Permits and Others	274,577	451,385	488,387	626,912	593,835
Unemployment Compensation	2,239,015	3,496,244	5,142,381	6,044,286	9,373,885
Sub-Total	\$78,262,654	\$132,693,303	\$172,762,226	\$175,260,466	\$191,234,713
<u>Counties (Previous Calendar Year)^g</u>					
Liquor License Fees	\$ 456,641	\$ 435,466	\$ 488,033	\$ 502,267	\$ 509,566
Utility Franchise	497,221	842,903	1,114,914	1,201,577	1,292,555
Vehicle Weight	3,507,227	4,207,244	5,078,117	5,226,229	5,453,843
Licenses, Permits and Others	841,500	922,207	1,313,350	1,297,916	1,367,043
Sub-Total	\$ 5,302,589	\$ 6,407,820	\$ 7,994,414	\$ 8,227,989	\$ 8,623,007
<u>Grand Total</u>	<u>\$83,565,243</u>	<u>\$139,101,123</u>	<u>\$180,756,640</u>	<u>\$183,488,455</u>	<u>\$199,857,720</u>

a. Includes Consumption and Compensating Taxes.

b. Formerly Public Utility. New Law effective January 1, 1964, includes public utilities and airlines and motor carriers formerly under General Excise Tax.

c. Flat bank tax rate until January 1, 1958.

d. Includes payments on estimated taxes from January 1, 1958.

e. Compensation and Dividends Tax repealed effective January 1, 1958. Net Income Tax includes withheld and estimated tax amounts from January 1, 1958, less refunds.

f. Includes Personal Property Tax for prior years; repealed January 2, 1948.

g. Except fiscal year data for City and County of Honolulu from 1962.

h. Adjusted by \$4,722,281 collected in 1954 for 1953.

i. Adjusted for delayed collections estimated at \$520,000 in 1962 for 1961.

j. Reduced by \$1,084,250 for Tsunami Natural Disaster refunds and credits, and \$144,655 for Hurricane "Dot" losses.

k. Reduced by \$84,053 for Tsunami Natural Disaster.

m. Reduced by \$148,815 for Tsunami Natural Disaster refunds and credits and \$3,668 for Hurricane "Dot."

SOURCE: Departments of Taxation and Accounting and General Services, State of Hawaii; City and County of Honolulu Finance Department, and County Auditors.

TABLE 9
ALLOCATION OF STATE AND COUNTY TAXES

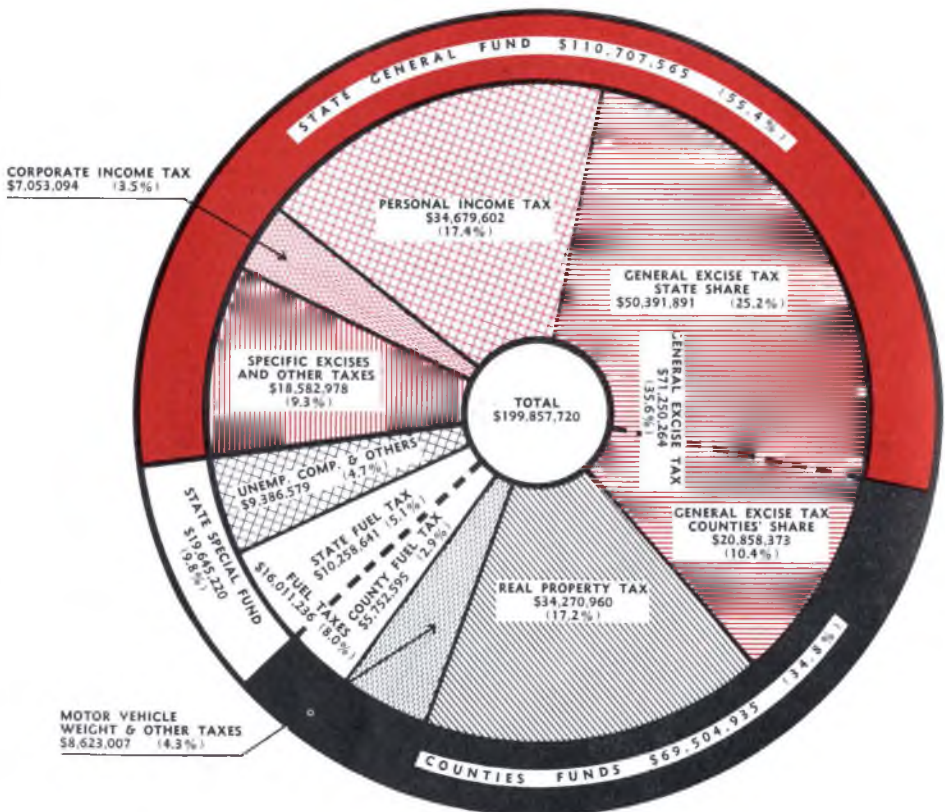
Hawaii — Fiscal Years 1963 and 1964
(In Thousands)

Type of Taxes	1963						1964					
	Allocated to						Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
Gross Income	\$ 48,373	\$10,677	\$2,912	\$3,883	\$1,941	\$ 67,786	\$ 50,240	\$11,472	\$3,129	\$4,172	\$2,086	\$ 71,099
Fuel	9,709	4,195	571	454 ^f	312	15,241	10,305	4,374	586	474 ^f	319	16,058
Liquor	3,644					3,644	3,816					3,816
Tobacco	2,370					2,370	2,356					2,356
Insurance	2,674					2,674	2,755					2,755
Public Service Companies ^a	5,708					5,708	7,262					7,262
Banks & Fin. Corporations	806					806	752					752
Income - Corporate ^b	5,712					5,712	7,053					7,053
Income - Individual ^c	31,961					31,961	34,679					34,679
Inheritance & Estate	1,730					1,730	1,165					1,165
Real Property	2	26,426	1,512	2,008	1,010	30,958	1	28,908	1,854	2,417	1,092	34,272
Unemployment Compensation	6,044					6,044	9,374					9,374
Others	627					627	594					594
Sub-Total	\$119,360	\$41,298	\$4,995	\$6,345	\$3,263	\$175,261	\$130,352	\$44,754	\$5,569	\$7,063	\$3,497	\$191,235
County Collections^d												
Liquor Fees ^e	\$ --	\$ 353	\$ 53	\$ 65	\$ 31	\$ 502	\$ --	\$ 352	\$ 57	\$ 68	\$ 33	\$ 510
Utility Franchise	--	1,023	44	100	35	1,202	--	1,097	47	110	38	1,292
Motor Vehicle Weight	--	3,927	423	572	304	5,226	--	4,112	439	594	309	5,454
All Others	--	1,015	101	136	46	1,298	--	1,072	104	141	50	1,367
Sub-Total	\$ --	\$ 6,318	\$ 621	\$ 873	\$ 416	\$ 8,228	\$ --	\$ 6,633	\$ 647	\$ 913	\$ 430	\$ 8,623
Total	\$119,360	\$47,616	\$5,616	\$7,218	\$3,679	\$183,489	\$130,352	\$51,387	\$6,216	\$7,976	\$3,927	\$199,858

- a. Formerly Public Utilities. New law effective January 1, 1964, includes utility and airlines, motor and contract carriers.
b. Includes amounts paid on declared estimated taxes less refunds.
c. Includes delinquent collections from Compensation and Dividends tax repealed 1-1-58, Public Welfare Tax repealed 1-1-43, and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.
d. 1962 and 1963 calendar year data except Honolulu.
e. Collected by Liquor Commissions.
f. Exclude \$454 fiscal 1963 and \$474 fiscal 1964 collections retained by state for county highways.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; City and County Finance Department; County Auditors.

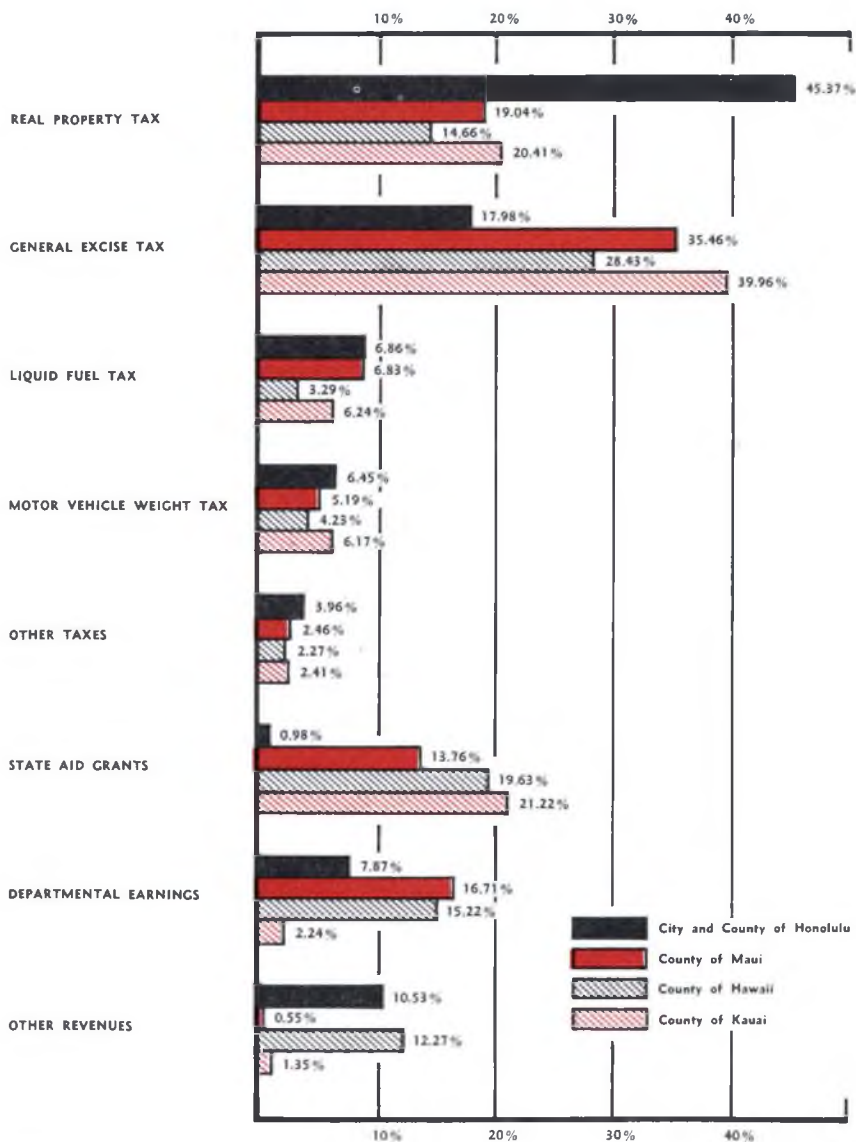
CHART 5
HAWAII TAX COLLECTIONS
State and Counties: Fiscal 1964^a



^a Except calendar 1963 for neighbor counties. Because of differences in the reports of sources noted, details do not agree exactly with data in Table 8 and Chart 4.

SOURCE: Departments of Taxation and Accounting and General Services, State of Hawaii, and Table 8.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUES
 Percentage Distribution — By Counties
 Honolulu Fiscal 1964; Other Counties Calendar 1963



SOURCE: Tables 10-13 inclusive

TABLE 10
OPERATING REVENUES - CITY AND COUNTY OF HONOLULU

Selected Years — All Funds^a

Sources of Revenues	Calendar Years		Fiscal Years		
	1953	1958	1962	1963	1964
Taxes:					
Real Property ^b	\$ 8,078,221	\$13,197,735	\$23,225,985 ^d	\$26,426,205	\$28,908,046
General Excise	6,063,494	7,456,143	11,286,155	10,806,174	11,456,161
Liquid Fuel	1,887,259	3,000,969	4,096,865	4,195,162	4,373,362
Utility Franchise	406,233	701,659	945,918	1,023,104	1,097,165
Motor Vehicle Weight	2,426,629	3,032,246	3,804,343	3,927,542	4,112,390
Sub-Total Taxes	\$18,861,836	\$27,388,752	\$43,359,266	\$46,378,187	\$49,947,124
Liquor Licenses & Fees	\$ 309,229	\$ 305,137	\$ 341,772	\$ 352,641	\$ 351,853
Parking Meter Fees	198,891	381,210	688,724	720,009	723,499
Other Licenses & Permits	631,863	723,239	1,015,242	1,014,667	1,071,721
Fines, Forfeits & Penalties	503,067	900,053	830,562	1,033,383	1,320,429
Departmental Earnings ^c	948,331	2,190,560	2,396,373 ^d	3,703,313	4,293,415
State Grants:					
Indigent	841,680	857,752	330,948	--	--
TB Hospitals	--	--	--	--	--
Pensioners	124,456	204,126	257,027	275,901	336,915
Salary Adjustment	726,996	357,080	--	1,263,169	--
Others	105,378	130,258	289,156	355,793	288,423
Sub-Total State Grants	\$ 1,798,510	\$ 1,549,216	\$ 877,131	\$ 1,894,863	\$ 625,338
Other Grants:					
Federal	\$ 187,854	\$ 3,332,141	\$ 5,300,666 ^d	\$ 4,241,650	\$ 2,690,217
Hawaii Housing Authority	33,276	67,017	196,397	107,221	112,622
Land Sales	--	750,345	1,126,198 ^d	3,744,579	2,056,267
Miscellaneous	171,454	517,117	515,408	594,875	528,766
Totals	\$23,644,311	\$38,104,787	\$56,647,739	\$63,785,370	\$63,721,251

a. Excludes Bond, Improvement District, Trust (except Liquor Commission Funds and Motor Vehicle Dealers Licensing Board Funds), Revolving Fund and Water Supply Revenues.

b. Includes Urban Redevelopment levy.

c. Includes rental and interest incomes, garbage collection fees, and others.

d. Urban Renewal Programs Revenues prorated since accounting period 6-30-62 was for 18 mos.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 11
OPERATING REVENUES - COUNTY OF MAUI

Selected Calendar Years — All Funds^a

Sources of Revenues	1953	1958	1961	1962	1963
Taxes:					
Real Property	\$1,028,937	\$1,224,565	\$1,449,369	\$1,498,186	\$1,611,982
General Excise	1,650,009	2,062,429	2,911,222	2,875,392	3,001,760
Liquid Fuel	315,089	479,194	551,921	566,634	578,083
Utility Franchise	22,459	33,675	41,319	43,749	47,069
Motor Vehicle Weight	366,785	374,571	411,778	423,105	438,891
Sub-Total Taxes	\$3,383,279	\$4,174,434	\$5,365,609	\$5,407,066	\$5,677,785
Liquor Licenses & Fees	\$ 49,087	\$ 46,978	\$ 51,058	\$ 53,025	\$ 57,118
Parking Meter Fees	--	--	--	--	--
Other Licenses & Permits	78,245	62,413	105,008	100,893	104,385
Fines, Forfeits & Penalties	27,927	21,683	22,596	22,774	24,475
Departmental Earnings ^b	366,494	755,930	1,040,882	1,346,473	1,414,647
State Grants:					
Indigent	69,119	99,765	35,812	--	--
TB Hospitals	551,931	553,874	657,133	683,310	693,534
Pensioners	59,793	115,967	177,868	174,565	179,666
Salary Adjustment	144,472	79,339	156,647	106,853	95,527
Redevelopment	--	--	--	--	3,000
Others	25,091	42,663	143,929	335,311	203,073
Sub-Total State Grants	\$ 850,406	\$ 891,608	\$1,171,389	\$1,300,039	\$1,164,800
Other Grants:					
Federal	\$ --	\$ --	\$ 510	\$ 170	\$ 1,472
Hawaii Housing Authority	--	--	--	--	--
Land Sales	--	--	--	--	--
Miscellaneous	--	12,424	23,007	30,348	20,308
Totals	\$4,755,438	\$5,965,470	\$7,780,059	\$8,260,788	\$8,464,990

a. Excludes Bond Revolving and certain Trust Funds and Water Supply Revenues.

b. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Annual Reports of the Auditor, County of Maui, State of Hawaii.

TABLE 12
OPERATING REVENUES - COUNTY OF HAWAII

Selected Calendar Years — All Funds^a

Sources of Revenues	1953	1958	1961	1962	1963
Taxes:					
Real Property	\$1,208,573	\$1,436,466	\$1,986,124	\$1,941,959	\$2,056,741
General Excise	2,002,426	2,769,689	3,703,996	3,913,761	3,988,162
Liquid Fuel ^b	122,546	377,092	431,031	446,814	461,131
Utility Franchise	51,729	79,959	94,932	99,891	109,947
Motor Vehicle Weight	456,140	515,355	560,460	571,682	593,304
Sub-Total Taxes	\$3,841,414	\$5,178,561	\$6,776,543	\$6,974,107	\$7,209,285
Liquor Licenses & Fees	\$ 68,314	\$ 57,557	\$ 65,004	\$ 65,131	\$ 67,858
Parking Meter Fees	25,618	36,115	31,413	37,989	39,662
Other Licenses & Permits	105,850	96,699	134,989	136,158	141,390
Fines, Forfeits & Penalties	36,160	27,514	32,474	50,067	39,181
Departmental Earnings ^c	1,296,086	1,452,746	1,629,865	2,189,226	2,094,981
State Grants:					
Indigent	185,514	137,893	73,158	--	--
TB Hospitals	590,384	601,304	649,985	703,331	710,906
Pensioners	73,765	131,945	174,854	172,838	191,818
Salary Adjustment	171,980	67,457	307,503	139,503	140,534
Redevelopment	--	--	2,145,000	1,568	2,077
Capital Improvements	--	--	--	376,383	1,483,977
Others	102,560	66,212	170,274	259,363	224,966
Sub-Total State Grants	\$1,124,203	\$1,004,811	\$3,520,774	\$1,652,986	\$2,754,278
Other Grants:					
Federal	\$ --	\$ --	\$ 4,158	\$ 1,345	\$ 1,607,154
Hawaiian Home Lands	--	--	--	5,000	--
Hawaii Housing Authority	--	3,062	15,000	4,557	6,511
Land Sales	--	--	--	--	--
Miscellaneous	17,331	17,812	68,041	79,422	67,828
Totals	\$6,514,976	\$7,874,877	\$12,278,261	\$11,195,988	\$14,028,128

a. Excludes Bond, Revolving and Certain Trust Funds and Water Supply Revenues.

b. Excludes amounts withheld by state for highways.

c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: County Auditor's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 13
OPERATING REVENUES - COUNTY OF KAUAI

Selected Calendar Years — All Funds^a

Sources of Revenues	1953	1958	1961	1962	1963
Taxes:					
Real Property	\$ 600,796 ^b	\$ 786,609	\$1,014,091	\$1,008,331	\$1,022,444
General Excise	1,095,756	1,367,155	1,869,725	2,231,744	2,001,840
Liquid Fuel	226,045	254,757	295,982	334,525	312,777
Utility Franchise	16,800	27,610	32,746	34,833	38,375
Motor Vehicle Weight	257,673	285,072	301,870	303,900	309,258
Sub-Total Taxes	\$2,197,070	\$2,721,203	\$3,514,414	\$3,913,333	\$3,684,694
Liquor Licenses & Fees	\$ 29,736	\$ 25,793	\$ 30,199	\$ 31,470	\$ 32,737
Parking Meter Fees	--	--	--	--	--
Other Licenses & Permits	39,669	39,856	57,777	46,198	49,546
Fines, Forfeits & Penalties	5,943	3,889	8,320	5,975	7,154
Departmental Earnings ^c	41,865	50,584	59,947	85,507	112,198
State Grants:					
Indigent	67,183	54,871	33,472	--	--
TB Hospitals	341,226	408,805	505,833	559,173	574,182
Pensioners	38,522	69,438	91,843	89,188	90,726
Salary Adjustment	124,331	44,313	119,285	67,202	66,169
Others	2,500	77,012	135,355	213,449	331,783
Sub-Total State Grants	\$ 573,762	\$ 654,439	\$ 885,788	\$ 929,012	\$1,062,860
Other Grants:					
Federal	\$ 13,797	\$ 25,956	\$ 10,721	\$ 1,557	\$ 48,653
Hawaii Housing Authority	--	--	--	--	--
Land Sales	--	--	--	--	--
Miscellaneous	14,472	21,214	13,618	11,775	11,743
Totals	\$2,916,314	\$3,542,934	\$4,580,784	\$5,024,827	\$5,009,585

a. Excludes Loan, Bond, Revolving and certain Trust Funds and Water Supply Revenues.

b. Auditor's Report increased by \$157,250 in 1953 to adjust for amounts withheld by the Territory for repayment of county expenditures.

c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: County Auditor's Annual Reports, County of Kauai, State of Hawaii.

TABLE 14
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
All States — Fiscal Years 1963 and 1964

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^d			
	Fiscal 1963		Fiscal 1964 ^c		% Change from 1963	1963		1964	
	Amount	Rank	Amount	Rank		%	Rank	%	Rank
HAWAII ^b	\$255.99	14	\$274.47	12	7.22	10.69	18	11.15	21
U.S. AV.	238.29	--	257.73	--	8.16	10.06	--	10.52	--
Ala.	142.69	51	164.39	48	15.21	9.16	37	9.93	28
Alaska	231.40	25	227.33	33	- 1.76	8.47	47	8.01	50
Ariz.	250.81	17	261.86	19	4.41	11.71	4	12.23	5
Ark.	149.62	48	155.83	50	4.15	9.91	29	9.70	33
Calif.	328.53	2	365.57	1	11.27	11.40	7	12.29	4
Colo.	262.92	9	276.49	11	5.16	10.78	16	11.22	19
Conn.	272.99	5	280.07	8	2.59	8.88	41	8.79	46
Del.	262.31	11	262.51	17	0.08	8.36	48	7.96	51
Fla.	206.55	33	242.65	26	17.48	10.00	27	11.49	14
Ga.	167.23	44	179.65	43	7.43	9.56	32	9.64	35
Idaho	204.71	36	228.02	32	11.39	10.61	20	11.90	8
Ill.	253.43	15	256.17	21	1.08	8.86	42	8.69	47
Ind.	215.25	29	264.82	16	23.03	9.09	39	10.67	25
Iowa	243.08	20	262.16	18	7.85	11.10	10	11.39	16
Kans.	249.66	18	259.60	20	3.98	11.26	9	11.51	13
Ky.	159.63	46	165.33	47	3.57	9.32	36	9.23	40
La.	204.66	37	215.31	38	5.20	12.12	2	12.12	6
Me.	206.13	34	229.33	31	11.26	10.51	21	11.43	15
Md.	238.35	23	252.90	22	6.10	9.01	40	9.08	44
Mass.	275.33	4	293.91	5	6.75	10.01	25	10.30	27
Mich.	261.81	12	279.28	9	6.67	10.91	11	10.99	22
Minn.	270.96	6	291.19	7	7.47	12.16	1	12.50	3
Miss.	149.45	49	156.93	49	5.01	11.63	6	11.29	17
Mo.	196.76	39	217.18	37	10.38	8.18	50	8.63	48
Mont.	242.75	21	247.67	24	2.03	10.86	13	11.27	18
Neb.	200.83	38	222.80	35	10.94	8.75	45	9.64	36
Nev.	328.00	3	319.40	4	- 2.62	10.40	22	9.43	38
N. H.	209.32	31	213.20	39	1.85	9.34	35	9.22	41
N. J.	250.86	16	267.52	15	6.64	8.82	44	9.18	42
N. M.	205.02	35	240.38	27	17.25	10.82	14	12.53	2
N. Y.	331.12	1	354.06	2	6.93	11.30	8	11.75	10
N. C.	168.77	43	175.87	44	4.21	9.71	31	9.73	32
N. D.	220.38	27	240.08	28	8.94	9.96	28	11.71	11
Ohio	206.61	32	225.26	34	9.03	8.57	46	9.11	43
Okla.	195.87	40	202.85	41	3.56	10.25	24	10.39	26
Ore.	248.59	19	274.41	13	10.39	10.39	23	10.97	23
Pa.	209.50	30	231.56	30	10.53	8.83	43	9.44	37
R. I.	234.40	24	238.90	29	1.92	9.89	30	9.82	30
S. C.	143.87	50	148.84	51	3.45	9.40	34	9.37	39
S. D.	219.97	28	222.01	36	0.93	10.86	12	11.77	9
Tenn.	154.85	47	174.65	45	12.79	9.15	38	9.80	31
Texas	192.80	41	203.62	40	5.61	9.55	33	9.85	29
Utah	224.74	26	247.03	25	9.92	10.77	17	11.66	12
Vt.	242.38	22	252.63	23	4.23	11.81	3	11.91	7
Va.	164.41	45	173.83	46	5.73	8.32	49	8.45	49
Wash.	266.88	8	277.32	10	3.91	10.82	15	11.16	20
W. Va.	179.62	42	182.55	42	1.63	10.01	26	9.69	34
Wisc.	270.54	7	319.58	3	18.13	11.70	5	13.50	1
Wyo.	259.34	13	268.04	14	3.35	10.63	19	10.83	24
D. C.	262.36	10	293.42	6	11.84	8.16	51	8.85	45

- a. Population excluding armed forces overseas for July 1 of previous year as reported in U. S. Commerce Department.
- b. U. S. Report shows Hawaii population at 693,000 for 1962 and 694,000 for 1963. If State Department of Planning population estimates of 682,682 and 697,651 respectively are used, data (rank in parenthesis) would be as follows: \$259.86 (13) and \$273.04 (13) per capita, and 10.85% (14) and 11.09% (21) respectively.
- c. Computed from Preliminary State Tax Collections according to percentages estimated by the U. S. Department of Commerce for fiscal 1963.
- d. Fiscal year taxes as a percent of prior calendar year personal income.

SOURCE: State Tax Collections in 1964 and Governmental Finances in 1962 and 1963, U. S. Department of Commerce; Department of Budget & Finance, State of Hawaii.

TABLE 15
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Fiscal Years 1959, 1963 and 1964*

Activities	1959	1963	1964	Change 1964 from 1963	
				Amount	Percent
Retailing	\$24,725,200	\$31,431,751	\$33,070,977	\$1,639,226	5.22
Services	5,293,786	7,878,914	8,281,695 ^b	402,781	5.11
Contracting	6,504,447	9,160,568	9,849,719	689,151	7.52
Theater, Radio, Amusement	677,183	779,824	827,396	47,572	6.10
Interest	432,389	757,529	829,974	72,445	9.56
Commissions	1,315,025	1,489,544	1,631,767	142,223	9.55
Rentals	4,241,019	6,832,359	7,712,868	880,509	12.89
Airlines	329,897	563,394	384,601 ^b	- 178,793	-31.74
All Others	623,114	960,647	1,038,723	78,076	8.13
Consumption	1,132,006	1,133,258	1,229,026	95,768	8.45
Sub-Total	\$45,274,056	\$60,987,788	\$64,856,746	\$3,868,958	6.34
Sugar Process.	\$ 2,335,524	\$ 1,896,739	\$ 1,639,582	-\$ 257,157	-13.56
Pine Canning	2,460,635	1,483,341	1,023,532	- 459,809	-31.00
Sub-Total	\$ 4,796,159	\$ 3,380,080	\$ 2,663,114	-\$ 716,966	-21.21
Producing	\$ 487,101	\$ 272,584	\$ 282,367	\$ 9,783	3.59
Manufacturing ^c	1,277,559	817,159	882,507	65,348	8.00
Sub-Total	\$ 1,764,660	\$ 1,089,743	\$ 1,164,874	\$ 75,131	6.89
Wholesaling	\$ 2,240,778	\$ 1,915,832	\$ 2,044,661	\$ 128,829	6.72
Intermediary Services	66,448	59,172	85,880	26,708	45.14
Compensating	204,136	162,388	173,062	10,674	6.57
Blind Vendors	3,487	2,147	1,687	- 460	-21.43
Sub-Total	\$ 2,514,849	\$ 2,139,539	\$ 2,305,290	\$ 165,751	7.75
Insurance					
Solicitors	\$ (d)	\$ 117,453	\$ 129,565	\$ 12,112	10.31
Penalties and Interest	149,543	363,284	266,956	- 96,328	-26.52
Licenses, Fees, and Others	123,694	138,113	142,924	4,811	3.48
Refund from Nat. Disaster	--	- 430,424	- 430,588	164	0.04
GRAND TOTAL	\$54,622,961	\$67,785,576	\$71,098,881	\$3,313,305	4.89

- a. Includes Consumption and Compensating Taxes. Tax rates on various activities were changed effective January 1, 1961, July 1, 1962, 1963 and 1964.
b. Excludes collections from motor and contract carriers and public utility airlines subject to Public Service Company tax effective January 1, 1964.
c. Includes canning other than pineapple.
d. Taxed in similar manner as other commissions. Effective July 1, 1960, commissions of insurance solicitors taxed under specific category at lower rate.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 16
DISTRIBUTION OF GENERAL EXCISE TAXES
Hawaii — State and Counties*
Fiscal Years 1959, 1963 and 1964

	1959	1963	1964	Change 1964 from 1963	
				Amount	Percent
Honolulu (55%)	\$ 8,159,649	\$10,676,963	\$11,472,133	\$ 795,170	7.45
Hawaii (20%)	2,967,145	3,882,532	4,171,685	289,153	7.45
Mau (15%)	2,225,359	2,911,899	3,128,763	216,864	7.45
Kauai (10%)	1,483,573	1,941,266	2,085,842	144,576	7.45
Sub-Total Counties	\$14,835,726	\$19,412,660	\$20,858,423	\$1,445,763	7.45
State Share	\$39,787,235	\$48,372,916	\$50,240,458	\$1,867,542	3.86
Total	\$54,622,961	\$67,785,576	\$71,098,881	\$3,313,305	4.89

- a. Includes Consumption and Compensating Taxes.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 17
STATE GENERAL SALES TAX DATA

Tax Rates as at January 1, 1965

State	Retail State	Rate ^a Local	Other Rates ^b	Food Taxable ^c	Transient Rentals Taxable ^d
HAWAII	3.5	--	0.5	Yes	Yes
Alabama	4.0	2.0	--	Yes	Yes
Alaska	--	3.0	--	Yes	Yes
Arizona	3.0	1.0	--	Yes	Yes
Arkansas	3.0	--	--	Yes	Yes
California	3.0	1.0	--	No	No
Colorado	2.0	2.0	--	Yes	Yes
Connecticut	3.5	--	--	No	Yes
Florida	3.0	--	--	No	Yes
Georgia	3.0	--	--	Yes	Yes
Illinois	3.5	0.5	--	Yes	Yes
Indiana	2.0	--	0.5	Yes	Yes
Iowa	2.0	--	--	Yes	No
Kansas	2.5	--	--	Yes	Yes
Kentucky	3.0	--	--	Yes	Yes
Louisiana	2.0	1.0	--	Yes	Yes
Maine	4.0	--	--	No	Yes
Maryland	3.0	--	--	No	Yes
Michigan	4.0	--	--	Yes	Yes
Mississippi	3.5	1.0	0.125	Yes	Yes
Missouri	3.0	--	--	Yes	Yes
Nevada	2.0	--	--	Yes	No
New Jersey	--	3.0	--	Yes	Yes
New Mexico	3.0	1.0	0.5	Yes	Yes
New York	--	4.0	--	No	Yes
North Carolina	3.0	--	--	Yes	Yes
North Dakota	2.25	--	--	Yes	Yes
Ohio	3.0	--	--	No	Yes
Oklahoma	2.0	--	--	Yes	Yes
Pennsylvania	5.0	--	--	No	Yes
Rhode Island	3.5	--	--	No	No
South Carolina	3.0	--	--	Yes	Yes
South Dakota	2.0	--	--	Yes	Yes
Tennessee	3.0	1.0	--	Yes	Yes
Texas	2.0	--	--	No	Yes
Utah	3.0	0.5	--	Yes	Yes
Virginia	--	3.0	--	Yes	Yes
Washington	4.44	0.1	0.44	Yes	Yes
West Virginia	3.5	0.5	0.4	Yes	Yes (1.05%)
Wisconsin	3.0	--	--	No	Yes
Wyoming	2.0	--	--	Yes	No
Dist. Columbia	--	3.0	--	Yes (1%)	Yes (4%)

- a. Generally on tangible personal property only, although a few states impose the tax on selected services. Local rates shown are maximum imposed, or permitted by the state. Hawaii tax applies to tangible goods, services, and other consumer-level activities except insurance solicitors' commissions taxed at 1.5%.
- b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling, processing and producing; Mississippi on wholesaling only; New Mexico on wholesaling of alcoholic liquor and beverages; Washington on wholesaling and manufacturing; West Virginia on wholesaling (0.25%) and manufacturing (0.4%).
- c. Taxability of food for home consumption. In Colorado, food is exempt from local tax only. Meals are taxable in all states. In Massachusetts and New York City, meals are subject to a 5% tax; in Vermont, a 3% tax is imposed on meals and transient rentals.
- d. As defined in statutes, generally less than 30 or 90 consecutive days.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc.; Tax Administrators News, Federation of Tax Administrators; State of Hawaii, Department of Taxation.

TABLE 18
STATE FUEL, TOBACCO AND LIQUOR TAXES

Tax Rates as at January 1, 1965

State	Motor Fuel Tax ^a (¢ Per Gallon)		Tobacco Taxes		Alcoholic Beverages	
	State	Local	Cigarettes (¢ Per Pack)	Other Products ^b	Liquor (Per Gal.)	Malt Beverages (Packaged) ^c
HAWAII	5.0	6.0 ^d	20% Whlse. ^e	Yes	16% Wholesale	
Ala.	7.0	3.0	6.0	Yes	30% Retail ^f	\$0.96
Alaska	8.0	--	8.0	No	\$4.00	0.563
Ariz.	6.0	--	2.0	Yes	1.44	0.18
Ark.	6.5	--	6.0	No	2.50	0.352
Calif.	7.0	--	3.0	No	1.50	0.09
Colo.	6.0	--	3.0	No	1.80	0.135
Conn.	6.0	--	6.0	No	2.00	0.145
Del.	6.0	--	5.0	No	1.15	0.145
Fla.	7.0	1.0	8.0	No	3.06	0.63
Ga.	6.5	--	8.0	Yes	3.75	1.08
Idaho	6.0	--	7.0	No	(f)	0.338
Ill.	5.0	--	4.0	No	1.52	0.135
Ind.	6.0	--	4.0	No	2.08	0.197
Iowa	6.09	--	5.0	No	(f)	0.18
Kans.	5.09	--	6.0	No	1.50	0.27
Ky.	7.0	--	2.5	No	1.28	0.181
La.	7.0	--	8.0	Yes	1.68	0.726
Me.	7.0	--	6.0	No	0.75 ^f	0.563
Md.	7.0	--	6.0	No	1.50	0.068
Mass.	5.5	--	8.0	No	2.25	0.145
Mich.	6.0	--	7.0	No	8% Retail ^f	0.48
Minn.	6.0	--	8.0	10% Whlse.	2.875	0.232
Miss.	7.09	3.0	9.0	Yes	Dry	0.960
Mo.	5.0	--	4.0	No	1.20	0.068
Mont.	6.09	--	8.0	No	16% Retail ^f	0.109
Neb.	7.0	--	6.0	No	1.60	0.135
Nev.	6.0	--	7.0	No	1.40	0.135
N. H.	7.0	--	15% Retail ^e	Yes	(f)	0.218
N. J.	6.0	--	8.0	No	1.80	0.075
N. M.	6.0	1.0	8.0	No	\$1.50-\$2.40	0.18
N. Y.	6.09	--	5.0	No	1.50	0.075
N. C.	7.0	--	--	No	12% Retail ^f	0.84
N. D.	6.0	--	7.0	Yes	3.45	0.36
Ohio	7.0	--	5.0	No	(f)	0.36
Okla.	6.58	--	7.0	Yes	2.40	0.726
Ore.	6.0	--	--	No	(f)	0.094
Pa.	7.0	--	8.0	No	\$1.00 plus 15% Retail ^f	0.18
R. I.	7.0	--	8.0	No	2.00	0.109
S. C.	7.0	--	5.0	Yes	2.72	1.01
S. D.	6.0	--	6.0	No	\$1.25 plus 10%	0.581
Tenn.	7.0	--	7.0	Yes	2.50	0.247
Texas	5.09	--	8.0	Yes	1.68	0.312
Utah	6.0	--	8.0	No	4% Retail ^f	0.29
Vt.	6.59	--	8.0	20% Whlse.	5.10 ^f	0.45
Va.	7.0	--	3.0	Yes	10% Retail ^f	0.60
Wash.	7.5	--	7.0	25% Whlse.	\$1.41 plus 15% Retail ^f	0.073
W. Va.	7.0	--	6.0	No	(f)	0.399
Wisc.	6.0	--	8.0	No	2.25	0.073
Wyo.	5.09	1.0	4.0	No	0.80 ^f	0.045
D. C.	--	6.0	2.0	No	1.50	0.109

- a. Excludes aviation fuel and other non-highway fuel tax. Local rate is highest rate imposed, or permitted by state.
- b. Taxability of cigars, smoking tobacco, chewing tobacco and snuff.
- c. Per case of twenty-four 12-ounce containers.
- d. Local tax rates are: 3.5¢ Honolulu, 4¢ Kauai, 5¢ Maui, and 6¢ Hawaii (actually 3¢ local and 3¢ additional state tax).
- e. Tax is approximately 3.9¢ per pack in Hawaii, and 3.5¢ in New Hampshire.
- f. Monopoly states, receive revenues through markup plus taxes, except markup only in New Hampshire, Oregon and Virginia.
- g. Rate for diesel fuel on highways differs in: Texas 6.5¢; Iowa, Kansas and Wyoming 7¢; Mississippi 8¢; Montana and New York 9¢; and tax exempt in Vermont.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc.; Tax Administration News, Federation of Tax Administrators; State of Hawaii, Department of Taxation.

TABLE 19

STATE GENERAL INSURANCE PREMIUMS TAXES

As at January 1, 1965

State	Life ^a		Annuities		Other (Casualty & Surety)		Corp. Net Income Tax Applicable
	Domestic	Foreign	Domestic	Foreign	Domestic	Foreign	
HAWAII	1.5	2.5	--	--	2.25	3.25	No
Ala. ^b	0.5	3.0	0.5	1.0	0.5	3.0	No
Alaska	1.5 ^c	3.0	--	--	1.5 ^c	3.0	Yes
Ariz.	1.0	2.0	--	--	1.0	2.0	No
Ark. (d)	--	2.5	--	--	(d)	2.5	Domestic only
Calif.	2.33	2.33	2.33	2.33	2.33	2.33	No
Colo. ^b	2.25	2.25	2.25	2.25	2.25	2.25	No
Conn.	2.5	1.75	--	--	2.75	2.0	No
Del.	1.75	1.75	--	--	1.75	1.75	No
Fla. ^b	--	2.0	--	1.0	--	2.0	No
Ga. ^b	2.25	2.25	2.25	2.25	2.25	2.25	No
Idaho ^b	3.0	3.0	3.0	3.0	3.0	3.0	No
Ill.	--	2.0	--	2.0	--	2.0	No
Ind. (d)	--	2.0	--	--	(d)	2.0	Domestic only ^e
Iowa	2.0	2.0	2.0	2.0	2.0	2.0	No
Kans.	--	2.0	--	2.0	--	2.0	No
Ky.	--	2.0	--	2.0	--	2.0	No
La. ^b	(f)	(f)	(f)	(f)	(f)	(f)	Yes
Me.	1.0	2.0	1.0	2.0	1.0	2.0	No
Md.	2.0	2.0	1.0	1.0	2.0	2.0	No
Mass.	2.0	2.0	2.0	--	2.0	2.0	No
Mich. (d)	--	2.0	--	--	(d)	2.0	No
Minn.	2.0	2.0	--	--	2.0	2.0	Yes
Miss.	1.5	3.0	1.0	2.0	1.5	3.0	Yes
Mo.	2.0	2.0	2.0	2.0	2.0	2.0	No
Mont. ^b	2.0	2.0	--	--	2.0	2.0	No
Neb.	0.6	2.0	0.6	2.0	0.6	2.0	No
Nev.	2.0	2.0	2.0	2.0	2.0	2.0	No
N. H.	2.0	2.0	--	--	2.0	2.0	No
N. J. ^g	(d)	2.0	(d)	1.0	(d)	2.0	No
N. M. ^b	2.5	2.5	--	--	2.5	2.5	No
N. Y.	1.75	1.75	--	--	2.0	2.0	No
N. C.	1.5	2.5	1.5	2.5	1.0 ^h	2.5	No ^h
N. D.	(d)	2.5	(d)	2.5	(d)	2.5	Domestic only
Ohio (d)	--	2.5	--	--	(d)	2.5	No
OKla. ^b	(d)	4.0	--	--	(d)	4.0	Domestic only
Ore. (d)	--	2.25	--	--	(d)	2.25	Domestic only
Pa.	2.0	2.0	--	--	2.0	2.0	Domestic only
R. I.	2.0	2.0	--	--	2.0	2.0	No
S. C. ^b	2.0 ⁱ	2.0	--	--	2.0 ⁱ	2.0	No
S. D.	0.5	2.5	0.5	1.25	0.5	2.5	No
Tenn. ^b	1.75	2.0	1.5	1.5	2.0	2.0	Yes
Texas ^b	1.1	3.3	--	--	3.85	3.85	No
Utah	2.25	2.25	--	--	2.25	2.25	No
Vt.	2.0	2.0	--	--	2.0	2.0	No
Va.	2.25	2.25	--	--	2.75	2.75	No
Wash.	1.0	2.0	1.0	2.0	1.0	2.0	No
W. Va. ^b	3.0	3.0	1.0	1.0	3.0	3.0	No
Wisc. (d)	--	2.0	--	--	(d)	2.0	Domestic only
Wyo. ^b	1.5	2.5	--	1.0	1.5	2.5	No
D. C.	2.0	2.0	2.0	2.0	2.0	2.0	No

- Rates on Accident and Health premiums same as Life premiums tax except: Hawaii 2.25% and 3.25%, Connecticut 2.75% and 2.0%, New York 2% and 2%, and Virginia 2.75% and 2.75%, respectively for Domestic and Foreign firms.
- Reduction in rate allowed when specified percentage of assets, revenues, premiums or capital stock is invested in the state, or if regional home office located in state.
- No tax on premiums first 5 years after organization of Alaska companies.
- Subject to income, franchise, or similar taxes to which foreign companies are not subject.
- Those electing to pay 2% premiums tax exempt from income tax.
- Casualty, surety and "other" lines - \$180 on gross premiums \$6,000 or less, \$175 for each additional \$10,000; accident and health and life - \$140 on \$7,000 or less, \$170 for each additional \$10,000.
- Tax base limited to 12½% of total premiums collected.
- North Carolina companies pay 1% or the income tax, whichever is greater.
- But not exceeding 5% of its net income.

SOURCE: State Taxation Manual, Association of Casualty and Surety Companies, and National Board of Fire Underwriters, New York; Life Insurance Association of America, New York.

TABLE 20 STATE PERSONAL INCOME TAX DATA

As at January 1, 1965

State	Min.	Tax Rate		Over	Steps in Range	Exemptions	
		Up to	Max.			Singled	Dependent
FEDERAL INCOME TAX DEDUCTIBLE ^a							
Alabama	1.5%	\$ 1,000	5%	\$ 5,000	4	\$1,500	\$300
Arizona	1.0	1,000	4.5	7,000	8	1,000	600
Colorado ^b	3.0	1,000	8	10,000	11	750	750
Delaware	1.5	1,000	11	100,000	11	600	600
Idaho ^b	3.4	1,000	10.5	5,000	6	600	600
Iowa	0.75	1,000	3.75	4,000	5	15 ^e	7.50 ^e
Kansas	1.5	2,000	5.5	7,000	5	600	600
Kentucky	2.0	3,000	6	8,000	5	20 ^e	20 ^e
Louisiana	2.0	10,000	6	50,000	3	2,500 ^d	400
Massachusetts ^c	2.5	Flat Rate				2,000	400
Minnesota ^b	1.0	500	10.5	20,000	11	10 ^{d,e}	15 ^e
Missouri	1.0	1,000	4	9,000	7	1,200	400
Montana	1.0	1,000	7	7,000	6	600	600
New Mexico	1.0	10,000	4	100,000	4	600	600
North Dakota	1.0	3,000	11	15,000	7	600 ^d	600
Oklahoma	1.0	1,500	6	7,500	6	1,000	500
Oregon	3.0	500	9.5	8,000	7	600	600
South Carolina	2.0	2,000	7	10,000	6	800	800
Utah	1.0	1,000	5	4,000	5	600	600
FEDERAL INCOME TAX NOT DEDUCTIBLE							
HAWAII	3.0	500	9	30,000	8	600	600
Alaska	3.2	2,000	14.56	200,000	24	600	600
Arkansas	1.0	3,000	5	25,000	5	17.50 ^e	6 ^e
California	1.0	2,500	7	15,000	7	1,500	600
Georgia	1.0	1,000	6	10,000	6	1,500	600
Indiana	2.0	Flat Rate				500 ^d	500
Maryland	3.0	Flat Rate				800	800
Mississippi	2.0	5,000	3.5	10,000	3	5,000 ^d	0
New Hampshire	4.25	on interest and dividend income only in excess of \$600					
New Jersey	2.0	1,000	10	15,000	9	600	600
New York	2.0	1,000	10	15,000	9	600	600
North Carolina	3.0	2,000	7	10,000	5	1,000	300
Tennessee	4	or 6 applies only on income from stocks and bonds over \$25					
Vermont	2.0	1,000	7.5	5,000	4	500	500
Virginia	2.0	3,000	5	5,000	3	1,000	200
West Virginia	1.2	2,000	5.5	200,000	24	600	600
Wisconsin	2.3	1,000	10	15,000	16	10 ^e	10 ^e
Dist. Columbia	2.5	5,000	5	25,000	6	1,000	500

MILITARY INCOME of resident servicemen taxable in all but five states: Hawaii, Alaska, Arkansas, New Jersey and North Dakota. Nonresident servicemen not taxable in state where they are stationed under military orders; however, state of their domicile may tax despite the fact that serviceman is out of domicile state for extended periods. In certain states, incomes below specified amounts as well as specified types of military incomes exempted.

SHORT FORM optional tables may be used in Alabama, Arizona, California, Colorado, Delaware, Hawaii, Indiana, Iowa, Kansas, Kentucky, Maryland, Massachusetts, Minnesota, Missouri, New Mexico, New York, Oklahoma, Oregon, South Carolina, Vermont, West Virginia, Wisconsin and District of Columbia.

FEDERAL-STATE COOPERATION in exchanging tax data in force in all states except Alabama, Alaska, Arizona, Delaware, Georgia, Hawaii, Louisiana, Mississippi, New Jersey, North Dakota, and Vermont.

- Limited to federal tax on income taxed by the state in thirteen states. Limited to \$300 on single or \$600 on joint return in Delaware; to \$500 in South Carolina; to amount paid on business income in Massachusetts.
- In addition to normal tax, Colorado imposes 2% surtax on certain incomes above \$5,000; Idaho levies \$10 excise tax on each return except blind persons on public welfare; Minnesota taxes first \$1,000 of gross income at 1% to increase tax to no more than \$10 if tax is less than \$10.
- Tax applies to business or employment income. Other rates are 1.5% on annuities and 6% on interest, dividends and gain on sale of intangibles. Additional 23% surtax imposed.
- Double exemption or credit for joint returns except \$2,000 in Indiana, \$30 in Minnesota, \$7,000 in Mississippi, and \$1,500 in North Dakota. In Louisiana, exemption applies against first \$10,000 of net taxable income before exemptions.
- Deducted from computed tax liability.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 21 STATE CORPORATION NET INCOME TAX

Rates and Estimated Burden on Selected Incomes
January 1, 1965

State	Tax Rate	Net Operating Loss	Estimated State Income Tax on Net Taxable Income of ^a			
			\$5,000	\$50,000	\$500,000	\$1,000,000
FEDERAL CORPORATION TAX DEDUCTIBLES						
Alabama	5%	None	\$ 188	\$ 1,584	\$ 12,987	\$ 25,658
Arizona ^b	1% on 1st \$1,000					
	5% over \$6,000	CF-5, CB-1	80	1,452	12,856	25,526
Idaho	10.5% plus					
	\$10 Excise Tax	CF-5, CB-3	388	3,245	26,543	52,430
Iowa	3%	CF-5, CB-3	114	960	7,872	15,552
Kansas	3.5%	CF-5	133	1,117	9,161	18,098
Kentucky	5% on 1st \$25,000					
	7% over \$25,000	CF-1 ^h	188	1,713	17,517	35,078
Louisiana	4% ^e	None	35	1,156	10,325	20,513
Minnesota	7.5% Min. \$10 ^f	CF-5, CB-3	276	2,346	19,237	38,005
Missouri	2%	None	77	643	5,275	10,422
New Mexico	3%	CF-5, CB-3	114	960	7,872	15,552
North Dakota ^b	3% on 1st \$3,000					
	6% over \$15,000	CF-4, CB-3	122	1,639	15,254	30,382
Oklahoma	4%	None	151	1,274	10,443	20,631
Utah ^c	4%	None	151	1,274	10,443	20,631
Wisconsin ^b	2% on 1st \$1,000					
	7% over \$6,000	CF-2	134	2,780	29,450	59,083
FEDERAL CORPORATION TAX NOT DEDUCTIBLE						
HAWAII	5% on 1st \$25,000					
	5.5% over \$25,000	CF-1	250	2,625	27,375	54,875
Alaska	5.4% on 1st \$25,000					
	9.36% over \$25,000	CF-5, CB-3	270	3,690	45,810	92,610
Arkansas ^b	1% on 1st \$3,000					
	5% over \$25,000	CF-3	70	2,050	24,550	49,550
California	5.5% Min. \$100	None	275	2,750	27,500	55,000
Colorado	5%	CF-4	250	2,500	25,000	50,000
Connecticut ^c	5% Min. \$25	None	250	2,500	25,000	50,000
Delaware	5% Min. \$10	CF-5, CB-3	250	2,500	25,000	50,000
Georgia	5%	CF-5, CB-1	250	2,500	25,000	50,000
Indiana ^d	2%	None	100	1,000	10,000	20,000
Maryland	5%	None	250	2,500	25,000	50,000
Massachusetts ^c	6.765% Min. \$100	None	338	3,383	33,825	67,650
Mississippi ^b	2% on 1st \$5,000					
	3% over \$10,000	None	100	1,650	17,400	34,900
Montana	4.5% Min. \$10	None	225	2,250	22,500	45,000
New Jersey ^c	1.75%	None	88	875	8,750	17,500
New York	5.5% Min. \$25	CF-5, CB-3	275	2,750	27,500	55,000
North Carolina	6%	CF-5	300	3,000	30,000	60,000
Oregon	6% Min. \$10	CF-5	300	3,000	30,000	60,000
Pennsylvania	6%	None	300	3,000	30,000	60,000
Rhode Island ^c	6%	None	300	3,000	30,000	60,000
South Carolina	5%	CF-3 ^h	250	2,500	25,000	50,000
Tennessee	4%	None	200	2,000	20,000	40,000
Vermont	5% Min. \$25	None	250	2,500	25,000	50,000
Virginia	5%	CF-3	250	2,500	25,000	50,000

NOTE: In certain states, specific credits are allowed against the computed tax. Because of variations, details are not shown.

- Limited to federal tax on income taxed by the state except in Iowa, New Mexico and Utah. Further limited in Wisconsin to 10% of net income before deductions for contributions and federal taxes.
- Rates graduated.
- An alternate method of computation must be used if it yields a greater tax.
- A credit is allowed for taxes due under the adjusted gross income tax but is limited to the amount incurred in the same tax year.
- On net income in excess of that portion of \$3,000 which the taxable net income bears to total income.
- Minimum not payable if gross income is less than \$5,000 and net income is less than \$500.
- Where the federal corporate tax (or portion) is allowed as a deduction, federal and state corporate income taxes (without limit except for Wisconsin) have been deducted before application of the state rate; for Alaska, percentage is applicable on net taxable income before deduction of state tax; and for Indiana, the normal federal base is adjusted (minus U. S. Bond interest plus gifts, charitable contributions and state taxes, etc.) and the state rate applied.
- Number of years carry-forward and/or carry-back of net operating loss. In Kentucky and South Carolina, carry-forward permitted only on new business suffering loss in the first year.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 22
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

		State Tax Revenues				Counties Tax Revenues				
Type of Fuel	Tax Rates ^a	1959	1962	1963	1964	Tax Rates ^a	1959	1962	1963	1964
OAHU										
Gasoline	5¢	\$4,709,790	\$5,717,197	\$5,846,735	\$6,090,927	3½¢	\$3,296,853	\$4,002,038	\$4,092,714	\$4,263,649
Other Highway	5¢	127,944	135,468	146,354	156,734	3½¢	89,561	94,828	102,448	109,713
Other Non-Hwy.	1¢	112,370	181,861	191,668	233,200	--	--	--	--	--
Aviation ^b	1¢	1,523,015	3,495,508	1,165,306	1,358,476	--	--	--	--	--
Small Boat ^c	1¢ & 5¢	45,851	27,608	23,117	25,940	--	--	--	--	--
TOTAL OAHU	--	\$6,518,970	\$9,557,642	\$7,373,180	\$7,865,277	--	\$3,386,414	\$4,096,866	\$4,195,162	\$4,373,362
MAUI										
Gasoline	5¢	\$498,362	\$545,731	\$560,981	\$572,306	5¢	\$498,362	\$545,731	\$560,982	\$572,306
Other Highway	5¢	6,648	10,724	9,852	13,978	5¢	6,648	10,724	9,852	13,979
Other Non-Hwy.	1¢	47,912	51,343	47,917	52,593	--	--	--	--	--
Aviation ^b	1¢	6,026	15,561	5,137	5,473	--	--	--	--	--
Small Boat ^c	1¢ & 5¢	4,748	3,459	3,885	5,105	--	--	--	--	--
TOTAL MAUI	--	\$563,696	\$626,818	\$627,772	\$649,455	--	\$505,010	\$556,455	\$570,834	\$586,285
HAWAII										
Gasoline	8¢	\$1,015,401	\$1,107,326	\$1,143,312	\$1,190,166	3¢	\$380,775	\$415,248	\$428,742	\$446,312
Other Highway	8¢	61,707	60,036	66,211	74,854	3¢	23,141	22,513	24,829	28,070
Other Non-Hwy.	1¢	54,372	56,990	59,334	67,525	--	--	--	--	--
Aviation ^b	1¢	16,539	30,243	10,381	14,645	--	--	--	--	--
Small Boat ^c	1¢ & 8¢	2,661	4,391	3,730	5,839	--	--	--	--	--
TOTAL HAWAII	--	\$1,150,680	\$1,258,986	\$1,282,968	\$1,353,029	--	\$403,916	\$437,761	\$453,571	\$474,382
KAUAI										
Gasoline	5¢	\$338,485	\$374,554	\$381,418	\$388,978	4¢	\$270,788	\$299,643	\$305,134	\$311,183
Other Highway	5¢	5,453	6,096	8,519	9,229	4¢	4,362	4,877	6,815	7,383
Other Non-Hwy.	1¢	23,183	24,998	27,981	28,087	--	--	--	--	--
Aviation ^b	1¢	1,433	3,174	1,161	1,470	--	--	--	--	--
Small Boat ^c	1¢ & 5¢	1,223	1,869	2,417	2,284	--	--	--	--	--
TOTAL KAUAI	--	\$369,777	\$410,691	\$421,496	\$430,048	--	\$275,150	\$304,520	\$311,949	\$318,566
ALL COUNTIES										
Gasoline	--	\$6,562,038	\$7,744,808	\$7,932,446	\$8,242,378	--	\$4,446,778	\$5,262,660	\$5,387,572	\$5,593,450
Other Highway	--	201,752	212,324	230,936	254,794	--	123,712	132,942	143,944	159,145
Other Non-Hwy.	--	237,837	315,192	326,900	381,405	--	--	--	--	--
Aviation ^b	--	1,547,013	3,544,486	1,181,985	1,380,064	--	--	--	--	--
Small Boat ^c	--	54,483	37,327	33,149	39,168	--	--	--	--	--
TOTAL ALL COUNTIES	--	\$8,603,123	\$11,854,137	\$9,705,416	\$10,297,809	--	\$4,570,490	\$5,395,602	\$5,531,516	\$5,752,595

a. Tax rates per gallon.

b. Aviation fuel tax 3½¢ prior to May 21, 1962.

c. Fuel other than gasoline at 1¢.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 23
REAL PROPERTY VALUATIONS IN HAWAII

As at January 1, 1964—By Counties^a

Type of Properties	Honolulu		Maui		Hawaii		Kauai		All Counties	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Sugar	\$ 52,785,407	2.08	\$ 41,333,542	24.21	\$ 27,985,957	14.32	\$34,223,814	39.54	\$ 156,328,720	5.23
Pineapple	13,482,897	0.53	20,899,350	12.24	--	--	2,499,428	2.89	36,881,675	1.24
Ranch	4,711,783	0.19	7,696,804	4.51	18,929,954	9.69	1,979,933	2.29	33,318,474	1.12
Homes: ^b										
Fee	684,972,082	27.02	50,320,013	29.48	48,759,617	24.95	24,420,612	28.21	808,472,324	27.06
Leasehold	225,631,199	8.90	461,480	0.27	1,890,532	0.97	115,705	0.13	228,098,916	7.63
Government:										
Federal ^b	265	--	26	--	42	--	13	--	346	--
State ^c	1,675	--	932	--	1,831	--	1,824	--	6,262	--
Counties ^c	1,037	--	152	--	542	--	382	--	2,113	--
Pub. Utilities ^c	43,932,466	1.73	2,860,995	1.68	1,181,583	0.60	152,285	0.18	48,127,279	1.61
Misc. Exempt ^d	147,602,031	5.82	7,730,329	4.53	7,801,600	3.99	3,699,148	4.27	166,833,108	5.58
All Others	1,362,192,479	53.73	39,406,432	23.08	88,895,675	45.48	19,463,953	22.49	1,509,958,589	50.53
Gross Value	\$2,535,313,321	100.00	\$170,710,055	100.00	\$195,447,333	100.00	\$86,557,097	100.00	\$2,988,027,806	100.00
Exempt Prop.										
Government	\$ 2,977	--	\$ 1,110	--	\$ 2,415	--	\$ 2,219	--	\$ 8,721	--
Pub. Util. ^d	43,932,466	1.73	2,860,945	1.67	1,181,583	0.60	152,285	0.18	48,127,279	1.61
Homes: ^b										
Fee	122,382,343	4.83	17,825,400	10.44	20,711,476	10.60	8,832,658	10.20	169,751,877	5.68
Leasehold	34,179,856	1.35	98,611	0.06	388,401	0.20	23,702	0.03	34,690,570	1.16
Other ^e	147,602,031	5.82	7,730,329	4.53	7,801,600	3.99	3,699,148	4.27	166,833,108	5.59
Sub-Total Exemptions	\$ 348,099,673	13.73	\$ 28,516,395	16.70	\$ 30,085,475	15.39	\$12,710,012	14.68	\$ 419,411,555	14.04
Taxable Values	\$2,187,213,648	86.27	\$142,193,660	83.30	\$165,361,858	84.61	\$73,847,085	85.32	\$2,568,616,251	85.96
Less: 50% Appeals	20,661,168	0.81	610,846	0.36	2,456,576	1.26	335,485	0.39	24,064,075	0.80
Net Taxable Valuations	\$2,166,552,480	85.46	\$141,582,814	82.94	\$162,905,282	83.35	\$73,511,600	84.93	\$2,544,552,176	85.16

a. Assessor's gross valuations at approximately 70% of market value.

b. Owner occupied homes. Exempt value includes land and buildings for fee simple properties, and buildings only for leased properties. Basic exemption \$1,500; additional exemption approximately 50% of excess of \$1,500 not exceeding \$5,000 (maximum exemption \$3,250).

c. Effective 1964, totally exempt properties are assessed at \$1.00 per parcel.

d. Exempt from property taxation since subject to special public utility excise tax.

e. Includes nonprofit educational, religious, community hospital, veteran, cemetery, and other designated properties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 24
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties — 1954 - 1964*
(Amount in Thousand)

Jan. 1	C & C of Honolulu		Maui County		Hawaii County		Kauai County		Total - All Counties	
	Amount	% Annual Change	Amount	% Annual Change	Amount	% Annual Change	Amount	% Annual Change	Amount	% Annual Increase
1954	\$ 588,506	3.6	\$ 66,762	0.3	\$ 71,735	- 0.1	\$40,731	- 0.2	\$ 767,734	2.8
1955	606,870	3.1	66,516	- 0.4	72,386	0.9	41,111	0.9	786,883	2.5
1956	773,558	27.5	72,459	8.9	86,484	19.5	45,810	11.4	978,311	24.3
1957	822,612	6.3	72,395	- 0.1	88,217	2.0	46,136	0.7	1,029,360	5.2
1958	870,751	5.9	73,218	1.1	90,855	3.0	46,441	0.7	1,081,265	5.0
1959	935,703	7.5	74,984	2.4	94,734	4.3	46,977	1.2	1,152,398	6.6
1960	1,527,490	63.2	103,559	38.1	125,710	32.7	63,345	34.8	1,820,104	57.9
1961	1,660,997	8.7	106,985	3.3	125,608	- 0.1	64,762	2.2	1,958,352	7.6
1962	1,840,902	10.8	109,805	2.6	130,910	4.2	64,855	0.1	2,146,472	9.6
1963	1,948,146	5.8	115,444	5.1	140,796	7.6	66,517	2.6	2,270,903	5.8
1964	2,166,552	11.2	141,583	22.6	162,905	15.7	73,512	10.5	2,544,552	12.1

NOTE: Assessed values from 1956 at approximately 70% of market value. Prior years adjusted to 70% basis.
a. Net assessed valuation for tax rate purposes.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the State Department of Taxation.

TABLE 25
TRENDS IN REAL PROPERTY TAX RATES AND COLLECTIONS
State of Hawaii: By Counties — 1954 - 1964

Cal. Year	C & C of Honolulu ^a		Maui County		Hawaii County ^b		Kauai County		Total - All Counties		
	Rate Per M	Revenue ^c	Rate Per M	Revenue ^c	Rate Per M	Revenue ^c	Rate Per M	Revenue ^c	Average Rate Per M	Revenue	% Annual Rev. Change
1954	\$13.93	\$ 8,447,008	\$14.98	\$1,003,342	\$16.73	\$1,211,144	\$14.73	\$ 601,754	\$14.33	\$11,263,248	1.4
1955	14.57	8,903,937	15.03	1,008,098	16.58	1,210,400	14.59	603,353	14.80	11,725,788	4.1
1956	10.74	8,488,947	13.80	1,001,001	13.88	1,164,056	13.10	602,685	11.35	11,256,689	- 4.0
1957	15.15	12,472,212	16.57	1,201,042	13.88	1,211,081	16.52	765,851	15.20	15,650,186	39.0
1958	15.15	13,133,374	16.57	1,224,565	15.62	1,436,423	17.52	811,066	15.39	16,605,428	6.1
1959	15.15	14,201,069	16.57	1,249,499	16.50	1,564,326	17.52	828,540	15.48	17,843,434	7.5
1960	11.70	17,663,443	13.61	1,399,385	15.10	1,838,194	15.50	969,683	12.18	21,870,705 ^d	22.6
1961	13.89	23,372,074	13.61	1,449,369	16.10	1,986,124	15.50	1,002,724	14.07	27,810,291 ^d	27.2
1962	13.89	25,538,643	13.61	1,498,256	16.10	1,941,959	15.50	1,003,961	14.06	29,982,819 ^d	7.8
1963	14.66	28,517,185	14.00	1,611,982	16.10	2,056,741	15.50	1,030,235	14.63	33,216,143 ^d	10.8
1964 ^e	14.66	31,761,659	14.00	1,982,159	17.90	2,916,005	15.50	1,139,430	14.85	37,799,253	13.8

NOTE: Rates prior to 1956 adjusted to reflect assessed values at 70% of market value.

a. Includes rates and amounts for Honolulu Redevelopment Agency.

b. Includes rates and amount for Hawaii Redevelopment Agency for 1961 and 1964.

c. Includes collections for prior years and may reflect application of rate on a base of under or over 50% of assessed valuation of property on appeal.

d. Reduced by \$7,138 (1960), \$14,555 (1961), \$5,592 (1962), and \$4,025 (1963) for Hurricane "Dot" losses; \$10,603 (1961) for natural disaster claims; and \$128,363 (1962) and \$165,203 (1963) for Tsunami natural disaster claims.

e. Tax revenues data are preliminary.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 26
TAXABLE ASSESSED VALUE BY LAND USE CLASSES

Hawaii — 1964
(In Thousands of Dollars)

	R E S I D E N T I A L				Total	Hotel- Apartment	Commercial	Industrial	Agri- Cultural	Conser- vation	Total
	Without Exemption	With Exemption Fee	Lease	Partial Exemption							
<u>OAHU</u>											
Values											
Land	\$265,394	\$403,288	\$119,162	\$2,844	\$ 790,688	\$123,927	\$241,787	\$ 87,095	\$ 83,413	\$ 82,329	\$1,409,239
Bldg.	169,678	164,724	86,289	1,890	422,581	114,394	148,192	42,898	24,915	4,333	757,313
Percent											
Land	61	71	58	60	65	52	62	67	77	95	65
Bldg.	39	29	42	40	35	48	38	33	23	5	35
TOTAL	\$435,072	\$568,012	\$205,451	\$4,734	\$1,213,269	\$238,321	\$389,979	\$129,993	\$108,328	\$ 86,662	\$2,166,552
<u>MAUI</u>											
Values											
Land	\$ 9,243	\$ 21,747	\$ 266	\$ 849	\$ 32,105	\$ 2,690	\$ 6,244	\$ 1,699	\$ 42,503	\$ 6,230	\$ 91,471
Bldg.	8,880	14,498	300	850	24,528	4,389	6,499	2,549	11,298	849	50,112
Percent											
Land	51	60	47	50	57	38	49	40	79	88	65
Bldg.	49	40	53	50	43	62	51	60	21	12	35
TOTAL	\$ 18,123	\$ 36,245	\$ 566	\$1,699	\$ 56,633	\$ 7,079	\$12,743	\$ 4,248	\$53,801	\$ 7,079	\$141,583
<u>HAWAII</u>											
Values											
Land	\$ 8,686	\$ 21,332	\$ 1,390	\$ 28	\$ 31,436	\$ 2,102	\$ 9,318	\$ 4,007	\$ 44,082	\$ 20,754	\$111,699
Bldg.	7,931	15,224	781	16	23,952	2,785	8,601	5,767	9,677	424	51,206
Percent											
Land	52	58	64	64	57	43	52	41	82	98	69
Bldg.	48	42	36	36	43	57	48	59	18	2	31
TOTAL	\$ 16,617	\$ 36,556	\$ 2,171	\$ 44	\$ 55,388	\$ 4,887	\$17,919	\$ 9,774	\$53,759	\$21,178	\$162,905
<u>KAUAI</u>											
Values											
Land	\$ 5,219	\$ 10,149	\$ 80	\$ 68	\$ 15,516	\$ 2,058	\$ 2,514	\$ 2,137	\$ 18,067	\$ 4,014	\$ 44,306
Bldg.	3,779	7,053	71	46	10,949	3,087	4,102	4,539	5,397	1,132	29,206
Percent											
Land	58	59	53	60	59	40	38	32	77	78	60
Bldg.	42	41	47	40	41	60	62	68	23	22	40
TOTAL	\$ 8,998	\$ 17,202	\$ 151	\$ 114	\$ 26,465	\$ 5,145	\$ 6,616	\$ 6,676	\$23,464	\$ 5,146	\$ 73,512
<u>ALL COUNTIES</u>											
Values											
Land	\$288,542	\$456,516	\$120,898	\$3,789	\$ 869,745	\$130,777	\$259,863	\$ 94,938	\$188,065	\$113,327	\$1,656,715
Bldg.	190,268	201,499	87,441	2,802	482,010	124,655	167,394	55,753	51,287	6,738	887,837
Percent											
Land	60	69	58	57	64	51	61	63	79	94	65
Bldg.	40	31	42	43	36	49	39	37	21	6	35
GRAND TOTALS	\$478,810	\$658,015	\$208,339	\$6,591	\$1,351,755	\$255,432	\$427,257	\$150,691	\$239,352	\$120,065	\$2,544,552
% Total	18.81	25.86	8.19	0.26	53.12	10.04	16.79	5.92	9.41	4.72	100.00

SOURCE: Annual Report of the Director of Taxation, Fiscal Year ending June 30, 1964, State of Hawaii.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Source	1954	1959	1962	1963	1964 ^e
Indiv. Income & Employment ^a	\$ 95,394,000	\$132,024,000	\$202,043,000	\$213,348,000	\$225,117,000
Corp. Income & Excess Profits	30,991,000	30,730,000	53,909,000	39,544,000	52,416,000
Admissions	1,890,000	987,000	671,000	834,000	962,000
Manufacturer's Excise	73,000	430,000	297,000	229,000	243,000
Retailer's Excise	1,237,000	1,113,000	1,592,000	1,624,000	1,718,000
Alcohol ^b	1,363,000	1,600,000	1,742,000	1,825,000	2,045,000
Communications	1,618,000	1,717,000	2,420,000	2,612,000	2,798,000
Transportation of Persons ^c	1,218,000	1,060,000	1,305,000	1,106,000	520,000
Estate	1,374,000	3,761,000	4,543,000	5,823,000	3,339,000
Gift	92,000	356,000	1,474,000	495,000	917,000
Tobacco ^b	12,000	15,000	14,000	15,000	10,000
Unemployment Insurance	582,000	744,000	1,286,000	2,531,000	2,164,000
All Others ^d	331,000	639,000	969,000	1,167,000	1,184,000
Total	\$136,175,000	\$175,176,000	\$272,265,000	\$271,153,000	\$293,433,000

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes tax on transportation of property prior to 1961.

d. Includes stamp taxes, club dues and initiation fees, and others.

e. Preliminary data from District Director, Internal Revenue Service, Honolulu.

SOURCE: Internal Revenue Service, U. S. Treasury Department.

TABLE 28
FEDERAL GRANTS TO HAWAII
As Reported by State Comptroller
Selected Fiscal Years

Purpose	1954	1959	1962	1963	1964
Highways	\$ 4,626,163	\$ 4,380,315	\$ 4,351,721	\$ 6,625,049	\$ 8,610,277
Airports	172,099	254,363	1,168,784	1,230,551	309,278
National Guard	4,208,172	11,439,778	18,203,305	16,437,251	17,039,695
Health & Hospital:					
Hospital Construction	--	593,799	536,006	1,861,063	613,641
Public Health	488,580	547,043	746,841	818,677	984,949
Hansen's Disease	812,431	1,046,279	849,159	1,183,828	1,562,614
Education	3,132,779	3,981,549	8,110,879	11,901,951	12,134,049
School Construction	1,279,480	2,044,041	1,078,445	1,334,600	395,501
Public Welfare:					
Dependent Children	2,197,847	2,690,773	3,204,915	3,848,307	3,774,991
Old Age Assistance	652,012	724,212	718,140	694,294	867,313
Other Welfare	594,688	716,902	1,199,626	1,631,366	1,941,696
Veterans' Assistance	570,617	731,994	--	--	--
Natural Resources	471,557	841,556	1,035,680	1,078,341	1,147,467
Employment Security	648,563	983,860	1,736,529	1,455,255	1,754,425
Unemp. Comp. Benefits	--	--	3,346,546	1,347,567	1,325,182
Disaster Relief	--	--	--	159,174	--
East-West Center	--	--	6,617,224	7,229,005	3,860,276
Peace Corps	--	--	--	--	1,111,388
Miscellaneous	169,606	394,628	607,416	719,310	932,955
Total	\$20,024,594	\$31,371,092	\$53,511,216	\$59,555,589	\$58,365,697

SOURCE: Department of Accounting and General Services, State of Hawaii.

TABLE 29
TAXES LEVIED IN HAWAII
As at January 1, 1965

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION, AND REVENUE DISTRIBUTION ^a	REPORTS DUE	% OF TOTAL COLLECTIONS ^b
GENERAL EXCISE (Gross Income) TAX (Chapter 117) - On gross income, gross receipts, or gross proceeds of sales on all business activities at following rates: 1½% on commissions received by insurance solicitors; ½% of 1½% on wholesaling, intermediary service, sugar processing, pineapple canning, and all other manufacturing, producing, and canning, and blind persons; 3¼% on retailing of goods and services and other activities. ^c Annual license fee of \$2.50 or \$3.00 is required. <u>Distribution:</u> 1.125% of tax base of those activities subject to rate of 3¼% and higher to counties' general funds; balance of collections to state general fund.	Returns due and tax payable on or before 20th of following month. Annual summary and reconciliation return must be filed within 2 months and 20 days after end of taxpayer's fiscal period.	36.59
COMPENSATING TAX (Chapter 118) - On goods purchased through the "efforts" of sales representatives and manufacturer's agents located in Hawaii at ¼ of 1%. <u>Distribution:</u> State general fund.	Same requirements as for General Excise Tax.	0.09
CONSUMPTION TAX (Chapter 119) - On use or consumption of tangible personal property in the state at ¾% of gross value. <u>Distribution:</u> 1.125% of base to counties' general funds; 2.375% to state general fund.	Same requirements as for General Excise Tax.	0.64
FUEL TAX (Chapter 123) - On dealers on gallonage basis as follows: gasoline (rates include 5¢ state tax) Oahu 8½¢; Maui 10¢; Hawaii 11¢; Kauai 9¢. Diesel fuel and butane at 1¢, except when used on highways, then at same rate as gasoline. Aviation fuel at 1¢. <u>Distribution:</u> Aviation fuel tax to state airport special fund; tax on small boat fuel to state general fund; county fuel taxes to county highway funds; all other fuel tax collections to state highway fund.	Returns due on or before 30th day of following month.	8.43
MOTOR VEHICLE WEIGHT TAX (Chapter 130) - On weight as follows: commercial vehicle 1¢ per pound; passenger vehicles ½¢ per pound. <u>Distribution:</u> Counties' highway funds.	Due on or before April 1.	2.86
PUBLIC SERVICE COMPANIES TAX (Chapter 126) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate 5¼% except with respect to land carriers taxed at 5%. Utilities are exempt from general excise and property taxes. Public utility airlines, motor carriers and contract carriers taxed at 3¼% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.	Returns due on or before April 20th.	3.81
PUBLIC UTILITY FRANCHISE TAX (Chapter 131) - On gross operating income of certain public utilities (electric and gas companies) at 2¼% rate. <u>Distribution:</u> Counties' highway funds.	Returns due within one month after expiration of calendar year.	0.68
LIQUOR TAX (Chapter 124) - On dealers at 16% of wholesale price. Annual permit required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before 20th day of following month.	2.00
TOBACCO TAX (Chapter 125) - On wholesalers at 20% of wholesale price of all tobacco products. Annual license required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before 20th day of following month.	1.24
INSURANCE PREMIUMS TAX (Chapter 181) - On gross premiums as follows: life insurance, 1¼% for domestic and 2¼% for foreign firms; surplus lines insurance 4%; casualty and other insurance, 2¼% for domestic and 3¼% for foreign firms. Ocean marine insurance ¾ of 1% of gross underwriting profits. Insurance companies are exempt from general excise and net income taxes. <u>Distribution:</u> State general fund.	Returns filed on or before April 15 with the Insurance Commissioner.	1.45
PROPERTY TAX (Chapter 128) - On real property, land and improvements. Assessment based on about 70% of "fair market value." In addition to certain exempt properties, a maximum \$4,250 home exemption is granted. Effective 1965, differential rates to be levied on buildings and real property other than buildings, with a higher tax rate on the latter. Rates vary among counties. For 1964, rates per \$1,000 of net assessed valuation are: Oahu \$14.66; Maui \$14.00; Hawaii \$17.90; Kauai \$15.50. There is no tax on personal property. <u>Distribution:</u> Respective counties' general funds, and Redevelopment Agency (Honolulu).	Returns filed, if required, on or before January 15. Assessment notices to taxpayers by March 10. Appeals not later than March 20. Net assessable set on or before March 31.	17.99
PERSONAL INCOME TAX (Chapter 121) - On net incomes of individuals at graduated rates: first \$500, 3%; next \$500, 3½%; next \$1,000, 4%; next \$3,000, 5%; next \$5,000, 6%; next \$10,000, 7%; next \$10,000, 8%; and on excess over \$30,000, 9%. Capital gains taxable at maximum 3%. Federal "cost of living" allowances paid to federal civilian employees are taxable. Deductions generally follow federal law, including among others, local taxes paid (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Personal exemptions: individuals \$600 for each federally allowed exemption (except blindness); estates, \$400; trust required to distribute all income, \$200; other trusts, \$80; blind persons, \$5,000. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers are required to file estimated income returns and make quarterly payments of estimated taxes. Annual returns required. <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Withholding returns due on or before 20th day of following month. Estimates of income on 20th of April, June, September and January.	18.21
CORPORATE INCOME TAX (Chapter 121) - On net incomes of corporations at 5% on first \$25,000, and 5¼% on excess over \$25,000. Capital gains are taxed at 2-3¼%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations, local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Estimates of income due 20th of September and January.	3.70
BANKS AND OTHER FINANCIAL INSTITUTIONS TAX (Chapter 127) - On net incomes, as defined, at 10% on banks, building and loan associations, and other financial corporations not taxed under the general excise or income tax laws. Tax is in lieu of all other taxes except real property. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.	Returns on or before April 20th, or 20th of fourth month after close of fiscal year. Other installments due on 20th of 2nd, 5th and 8th months thereafter.	0.39
INHERITANCE AND ESTATE TAXES (Chapter 122) - Tax on shares of net estate having situs in Hawaii. Requests to (a) spouse, exemption \$20,000, with rates graduated from 2% on first \$15,000 to 6% over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, with rates graduated from 1½% on first \$15,000 to 7½% over \$250,000; (c) all others, exemption \$500, with rates graduated from 3¼% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.	Executor or administrator to decedent's estate to file a return. Payment due within 18 months after death.	0.61
LICENSES, FEES AND PERMITS - Various business and occupation, as well as non-business licenses, fees and permits are imposed either by the state or county governments. <u>Distribution:</u> To state and counties' general and special funds, depending on levy.		1.31

NOTE: As in other states, all federal taxes are applicable in Hawaii.

a. Legal reference is to Revised Laws of Hawaii, 1955, as amended.

b. Based on fiscal 1964 state and city-county collections (excluding Unemployment Compensation) and calendar 1963 county collections.

c. The 3¼% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Revised Laws of Hawaii, 1955, as amended; and reports from the Department of Accounting and General Services, and Department of Taxation, State of Hawaii, City-County Finance Department, and County Auditors.

HOW GOVERNMENT SPENDS ITS MONEYS

HAWAII STATE AND COUNTIES

Public expenditures of Hawaii's state and counties totalled \$307.4 million in fiscal 1964, after adjustments for intergovernmental transfers (page 35). Education accounted for 30% of the total - \$92.4 million. Public safety costs totalled \$40.3 million (13%), health, welfare and hospitals \$42.6 million (14%), highways \$23.2 million (8%), bond principal and interest \$20.4 million (7%), public employees' retirement and pension \$15.4 million (5%), unemployment compensation payments \$12.9 million (4%), general government staff and other executive and legislative expenses \$22.4 million (7%), and miscellaneous others, including harbors and airports, recreation, and cash for capital improvements, \$37.8 million (12%).

Direct expenditures of Hawaii's governments, related to population, were higher than all but four states in fiscal 1963 (page 42). Hawaii's public spending per man, woman, and child of \$460 compared with a U. S. average \$344. Hawaii was third highest in general government (\$23 vs. \$13), fourth in health, hospitals and sanitation (\$53 vs. \$36), fifth highest in per capita interest payments (\$17 vs. U. S. average \$12), ninth in higher education (\$40 vs. \$25) and police and fire (\$22 vs. \$18), and 22nd in public school costs (\$106 vs. \$102). We were lower than average in public welfare (\$19 vs. \$29 - 44th), and highway expenditures (\$40 vs. \$59 - 49th). In the "all other" category, Hawaii's per capita cost was reported highest in the nation and nearly three times the U. S. average (\$141 vs. \$49).

Public employment in Hawaii was slightly above the national average - 335 per 10,000 population vs. 333 (page 52). The 104 public school employees represented nearly one-third of the Hawaii total, but was lower than the national average 132. State labor data show 26,550 persons employed by the state and county governments in Hawaii at November 12, 1964 (page 10).

Average monthly earnings of Hawaii's government workers were considerably higher than the U. S. average - \$521 vs. \$452 (page 51) - and higher than all but two states and the District of Columbia.

STATE OF HAWAII

State operating expenditures amounted to \$227.1 million in fiscal 1964 (page 38). Education expenditures of \$84.1 million for public schools, libraries and University accounted for 37% of the total (page 37). Health, welfare and safety function costs amounted to \$54.6 million (24%), debt service costs \$11.9 million (5%), highways \$14.8 million (7%), and all other state spending \$61.7 million (27%).

The state general fund finances show improvement during the past fiscal period (page 36). At June 30, 1963, there was a \$0.5 million deficit. Available revenues exceeded expenditures (including unexpended appropriation balances) by \$6.8 million in fiscal 1964, resulting in a \$6.3 million surplus at the end of June. It is currently estimated that the surplus would be increased to about \$7.0 million by June 30, 1965.

THE COUNTIES

County operating expenditures totalled \$88.7 million during the past fiscal period (pages 39 and 40). Over 70% of this amount or \$62.3 million was spent by the City and County of Honolulu. Maui County expenditures amounted to \$8.7 million, Hawaii County \$12.7 million, and Kauai County \$5.0 million. In Honolulu and Kauai, public safety - police, fire, civil defense, jail and other protection - accounted for the largest percentage of cost - 21% and 23%, while for Hawaii and Maui counties, greatest expenditures were made for hospitals - 28% and 23% (page 41).

For the counties combined, public safety took the largest portion - 20.0¢ - of the county dollar. For public health, sanitation, welfare and hospitals, the counties spent 15.3¢. The cost of borrowing to finance capital improvements took 13.7¢ for bond principal repayment and interest costs. For general government (staff, executive, legislative and other agencies), the counties spent 11.0¢, for highways 9.8¢, for school maintenance and custodial services 9.9¢, for parks, band, and other recreation 5.1¢, and for all other expenditures 15.2¢.

TABLE 30
GOVERNMENT EXPENDITURES IN HAWAII

State of Hawaii and City and County of Honolulu: Fiscal 1964
Other Counties: Calendar 1963 (All Funds)^a

Object of Expenditure	State	C & C of Honolulu	County of			Totals
			Maui	Hawaii	Kauai	
General Government:						
Control	\$ 3,593,448	\$ 1,167,320	\$ 190,020	\$ 184,890	\$ 153,907	\$ 5,289,585
Staff Agencies	9,085,236	5,360,305	731,406	1,553,473	370,258	17,100,678
Public Safety and Correction:						
Police and Fire	66,774	10,650,661	1,318,427	1,779,069	1,109,190	14,924,121
Other Protection	22,933,423	2,257,863	92,499	53,135	55,753	25,392,673
Highways	14,770,296	5,448,624	1,057,014	1,186,693	767,872	23,230,499
Devel. & Cons. Natural Resources	9,384,246	--	--	--	--	9,384,246
Health and Sanitation	4,316,295	5,991,407	259,297	119,175	119,173	10,805,347
Hospitals and Institutions	12,433,400	--	1,539,564	1,990,641	71,308	16,034,913
Public Welfare	14,803,755	940,974	32,612	4,244	3,910	15,785,495
Education: University	26,886,795	--	--	--	--	26,886,795
Public Schools	55,267,447	5,922,789	662,589	1,323,561	418,151	63,594,537
Public Libraries	1,947,677	--	--	--	--	1,947,677
Recreation	504,855	3,297,950	406,734	556,072	247,426	5,013,037
Utilities & Other Enterprises	9,378,527	--	--	--	--	9,378,527
Interest Expense ^b	3,350,119d	4,004,072	219,904	345,601e	92,819	8,012,515
Bond Redemption ^b	4,897,103d	6,247,509	413,804	567,210e	230,373	12,355,999
Retirement and Pension ^b	10,504,603	3,079,059	584,031	828,507	437,018	15,433,218
Unemployment Compensation	12,886,543	--	--	--	--	12,886,543
Miscellaneous	6,393,581	347,218	60,664	185,965	102,561	7,089,989
Cash for Capital Improvements ^b	--	6,972,426	--	--	--	6,972,426
Sub-Total	\$223,404,123	\$61,688,177	\$7,568,565	\$10,678,236	\$4,179,719	\$307,518,820
Less State Salary Grants ^c	--	--	32,396	45,413	44,669	122,478
Total	\$223,404,123	\$61,688,177	\$7,536,169	\$10,632,823	\$4,135,050	\$307,396,342

a. Data do not correspond to those in Tables 32-36, since intergovernmental transfers have been eliminated (by subtracting applicable receipts from other governmental units or agencies) to avoid duplication. Excludes expenditures from bond, improvement district, trust (except liquor and motor vehicle dealers commissions) and water supply funds.

b. Amounts not allocated to functions.

c. Details by object of expenditures not available. Other grants have been deducted from specific expenditures to avoid duplication.

d. Includes interest and redemption costs on veterans' bonds, Sand Island and other land development bonds which are reimbursable from loan and interest revenues of the Veterans' Farm and Home Loan Fund, and sale and/or lease of Sand Island and other public lands.

e. Includes interest and redemption payments on general obligation bonds for water purposes not directly paid from water supply revenues.

SOURCE: State Department of Accounting and General Services; City and County Department of Finance; and County Auditors.

TABLE 31 HAWAII STATE GENERAL FUND FINANCES

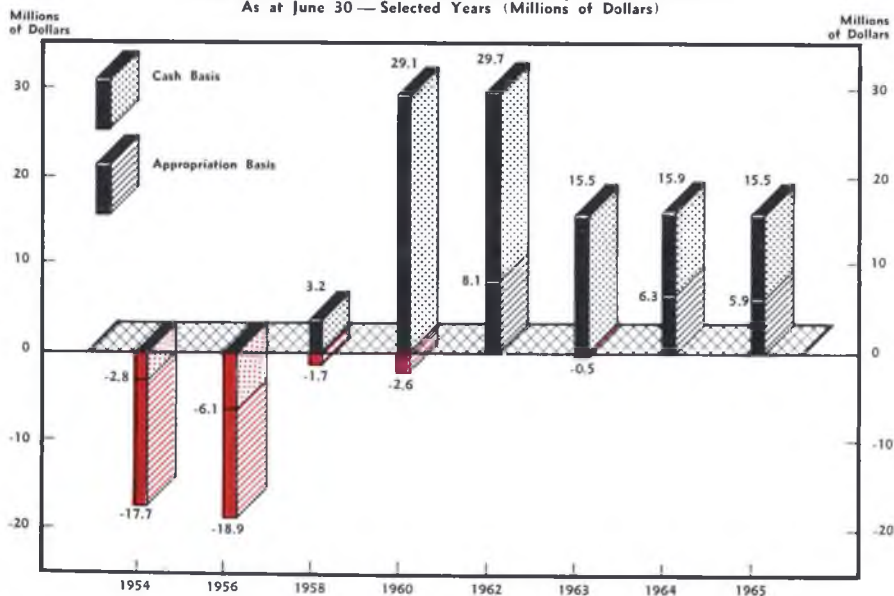
Fiscal Years Ending June 30
(In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Balance
1954	\$ 56,938	\$ 58,509	-\$ 1,571	-\$ 2,839	\$14,898	-\$17,737
1955	57,434	62,628	- 5,194	- 8,033	5,735	- 13,768
1956	62,130	60,190	1,940	- 6,093	12,822	- 18,915
1957	67,851	65,681	2,170	- 3,923	10,682	- 14,605
1958	82,757	75,627	7,130	3,207	4,923	- 1,716
1959	99,087	83,664	15,423	18,630	7,276	11,354
1960	121,418	110,954	10,464	29,094	31,731	- 2,637
1961	154,012	149,737	4,275	33,369	20,864	12,505
1962	163,501	167,220	- 3,719	29,650	21,516	8,134
1963	168,519	182,713	- 14,194	15,456	16,001	- 545
1964	176,198	175,779	419	15,875	9,617	6,258
1965	169,800	170,200	- 400	---	---	5,900

a. Includes federal funds earmarked for specific purposes. 1961 and subsequent data include certain revenues and expenditures formerly under special funds, such as federal funds for Hawaii National Guard, or in funds not covered in the treasury. Fiscal 1965 data estimated based on revised revenue estimate and appropriations.

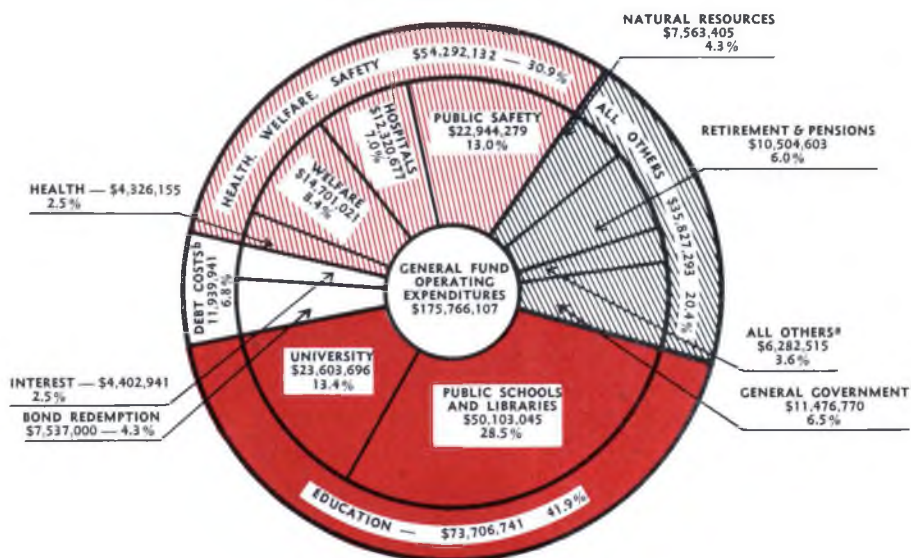
SOURCE: Departments of Budget and Finance, and Accounting and General Services, State of Hawaii.

CHART 7
GENERAL FUND FINANCIAL POSITION
State of Hawaii—Cash and Unappropriated Surpluses and Deficits
As at June 30—Selected Years (Millions of Dollars)

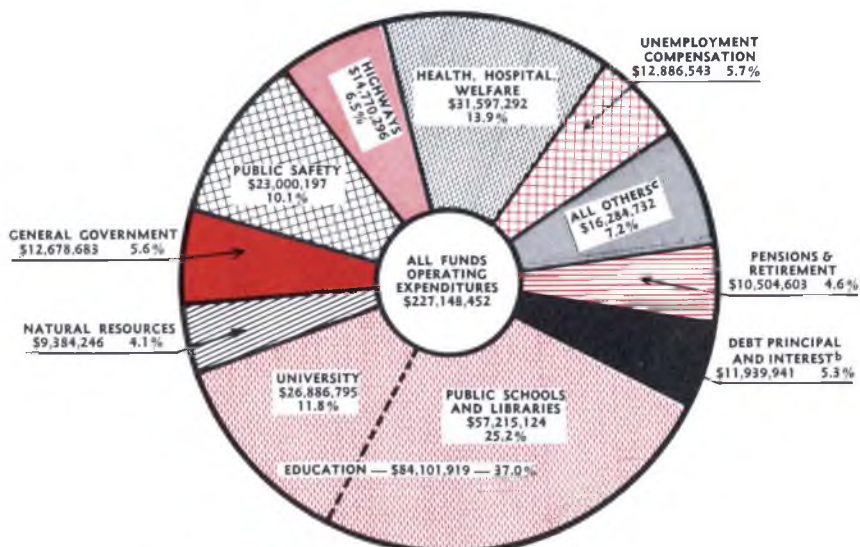


SOURCE: Table 31

CHART 8
HOW STATE GOVERNMENT DOLLARS ARE SPENT
Operating Expenditures—By Functions
State of Hawaii—Fiscal Year 1964
STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



- a. Includes general funds for highways, utilities, recreation, unemployment compensation, and others.
b. Debt costs for highway revenue bonds included in highways, and for harbor, airport and other bonds reimbursable from state funds included in all others.
c. Includes harbors, airports, homesteading, land development, public housing, recreation, and other miscellaneous expenditures.

SOURCE: Department of Accounting and General Services, State of Hawaii; see also Table 32.

TABLE 32

STATE GOVERNMENT OPERATING EXPENDITURES

State of Hawaii — Selected Fiscal Years^a

Functions	1954	1959	1962	1963	1964
General Government - Control	\$ 1,362,488	\$ 2,829,103	\$ 3,577,827	\$ 4,338,729	\$ 3,593,448
- Staff	3,528,821	5,262,994	9,324,054	9,750,806	9,085,236
Public Safety - Police & Fire	137,480	151,929	188,923	204,988	66,774
- Other Protection	7,231,951	21,672,372	24,185,389	22,279,358	22,933,423
Highways	8,975,124	13,085,336	15,611,816	15,369,077	14,770,296
Natural Resources	2,537,092	4,078,240	10,591,085	10,190,954	9,384,246
Health and Sanitation	3,482,365	3,312,028	4,132,545	4,278,057	4,360,137
Hospital and Institutions	7,632,988	9,176,543	12,201,148	13,959,884	12,433,400
Public Welfare	6,888,226	9,530,551	11,818,320	13,083,202	14,803,755
Schools - University	4,176,846	6,985,874	20,470,393	28,105,016	26,886,795
- Public	23,085,002	33,673,959	51,240,828	55,196,133	55,267,447
Libraries	599,233	1,007,768	2,043,232	2,441,612	1,947,677
Recreation	218,805	292,966	1,532,705	2,123,905	504,855
Utilities & Other Enterprises	2,791,382	5,561,055	9,108,223	9,248,025	9,378,527
Interest ^b	912,294	2,694,088	3,312,634	3,829,297	4,402,941
Bond Redemption ^b	2,372,000	3,900,000	7,537,000	7,537,000	7,537,000
Retirement and Pension	3,410,773	7,654,064	9,471,121	8,724,232	10,504,603
Unemployment Compensation	4,745,369	4,920,694	16,553,893	13,806,756	12,886,543
Miscellaneous	4,965,959	4,234,223	4,030,975	9,511,670	6,401,349
Operating Expenditures ^c	\$89,054,198	\$140,023,787	\$216,932,111	\$233,978,701	\$227,148,452

NOTE: Data do not correspond to those in Table 31 since intergovernmental transfers have not been eliminated.

- Includes present general and special funds with corresponding accounts for previous periods. Interfund transfers have been eliminated to avoid duplication.
- Debt service charges reimbursable from highway funds included under highways; from airport funds included under utilities; from Sand Island receipts, Land Revolving fund, and Veterans' Loan fund included under Miscellaneous.
- Includes cash expenditures for capital improvements.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

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TABLE 33
OPERATING EXPENDITURES - CITY AND COUNTY OF HONOLULU

Selected Years — All Funds^a

Object of Expenditure	Calendar Years		Fiscal Years		
	1953	1958	1962	1963	1964
General Government					
Control	\$ 297,971	\$ 378,384	\$ 878,872	\$ 1,107,068	\$ 1,167,320
Staff	1,726,533	2,321,223	4,670,089 ^d	5,063,043	5,360,305
Public Safety					
Police & Fire	4,614,084	6,365,095	8,719,102	9,771,028	10,818,084
Other Protection	749,039	1,123,318	1,716,488	1,875,033	2,257,863
Highways	4,732,023	5,547,744	4,671,752	5,141,564	5,448,625
Health & Sanitation	2,211,188	3,351,715	4,725,728	5,602,704	5,991,407
Hospital & Institutions	(c)	(c)	57,684	63,453	63,456
Public Welfare	1,660,961	1,720,655	1,427,910	953,082	940,974
Public School	3,412,306	5,950,159	6,210,711	5,325,146	5,922,789
Libraries	--	--	--	--	--
Recreation	2,072,782	3,575,663	2,704,947	3,019,550	3,297,950
Utilities	--	--	--	--	--
Interest	799,265	2,117,823	3,407,911	4,412,572	4,004,072
Bond Redemption	1,270,083	2,498,739	2,527,005	5,761,010	6,247,509
Pension & Retirement	1,414,283	1,911,058	2,573,965	3,095,006	3,415,973
Pay Adjustment ^b	639,843	--	--	--	--
Miscellaneous	125,539	420,460	383,004	273,091	347,218
Cash Capital Improve.	--	--	5,559,348 ^e	2,410,051	6,972,426
Total	\$25,725,900	\$37,282,036	\$50,234,516	\$53,873,401	\$62,255,971

NOTE: Excludes data for transitional fiscal period January 1 - June 30, 1961, made necessary to comply with Charter provision that future fiscal periods begin on July 1st.

a. Includes all funds expended by counties, including state-aid grants to counties. Interfund transfers have been eliminated to avoid duplication. Data exclude certain revolving and bond fund expenditures, loan payments and urban redevelopment real estate purchases.

b. Amounts not allocated by function.

c. General hospital amount not shown in reports.

d. Urban renewal expenditures prorated since accounting period ending 6-30-62 was for 18 months.

e. Includes \$1 million to establish a revolving fund.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES - COUNTY OF MAUI

Selected Years — All Funds^a

Object of Expenditure	Calendar Years				
	1953	1958	1961	1962	1963
General Government					
Control	\$ 78,733	\$ 105,107	\$ 180,586	\$ 177,964	\$ 190,020
Staff	351,350	487,031	652,595	739,601	737,980
Public Safety					
Police & Fire	745,128	877,528	1,142,950	1,250,939	1,343,384
Other Protection	15,282	50,469	75,486	99,318	105,695
Highways	780,788	867,985	896,884	998,342	1,079,494
Health & Sanitation	114,895	173,108	233,681	241,582	259,297
Hospital & Institutions	1,311,290	1,574,167	2,025,081	2,272,696	2,392,916
Public Welfare	97,144	154,741	76,235	32,929	32,612
Public School	408,030	514,923	589,429	609,124	670,534
Libraries	--	--	--	--	--
Recreation	183,152	205,758	311,562	342,838	413,906
Utilities	125,000	149,053	175,754	--	--
Interest	119,499	155,183	240,710	230,691	220,506
Bond Redemption	210,937	302,493	365,804	364,804	416,804
Pension & Retirement	371,896	484,352	654,604	706,711	771,126
Pay Adjustment	38,731	39,141	--	--	--
Miscellaneous	114,941	31,582	50,095	169,435	68,164
Total	\$5,066,796	\$6,172,621	\$7,671,456	\$8,236,974	\$8,702,438

NOTE: See Table 33 for footnote.

SOURCE: Annual Reports of the Auditor, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES - COUNTY OF HAWAII
Selected Years — All Funds^a

Object of Expenditure	Calendar Years				
	1953	1958	1961	1962	1963
General Government					
Control	\$ 90,427	\$ 108,788	\$ 168,422	\$ 176,388	\$ 184,890
Staff	462,040	625,360	3,030,322	1,460,021	1,602,804
Public Safety					
Police & Fire	919,430	1,124,775	1,629,891	1,713,623	1,794,369
Other Protection	44,068	40,541	78,202	100,274	292,016
Highways	891,186	1,162,512	1,502,232	1,381,597	1,354,490
Health & Sanitation	87,855	72,154	102,719	116,060	184,745
Hospital & Institutions	2,021,458	2,291,062	2,523,297	2,736,140	2,886,596
Public Welfare	347,468	262,942	140,002	5,947	4,244
Public School	665,271	759,451	1,083,264	864,808	1,683,054
Libraries	--	--	--	--	--
Recreation	290,360	388,638	588,826	630,313	559,078
Utilities	5,036	--	21,412	--	--
Interest	71,808	129,921	328,828	358,673	345,601
Bond Redemption	183,487	272,839	442,210	442,211	567,211
Pension & Retirement	478,787	658,751	811,452	890,386	1,020,325
Pay Adjustment ^b	69,126	--	--	--	38,529
Miscellaneous	73,928	44,076	252,756	261,237	190,189
Total	\$6,701,735	\$7,941,810	\$12,703,835	\$11,137,678	\$12,708,141

a. All funds expended by county including state aid grants. Interfund transfers have been eliminated to avoid duplication. Data exclude certain revolving and bond fund expenditures and loan repayments. Not comparable to data presented in Table 31 wherein intergovernmental transfers are excluded.

b. Amounts not allocated by function.

SOURCE: Auditor's Annual Reports, County of Hawaii, State of Hawaii.

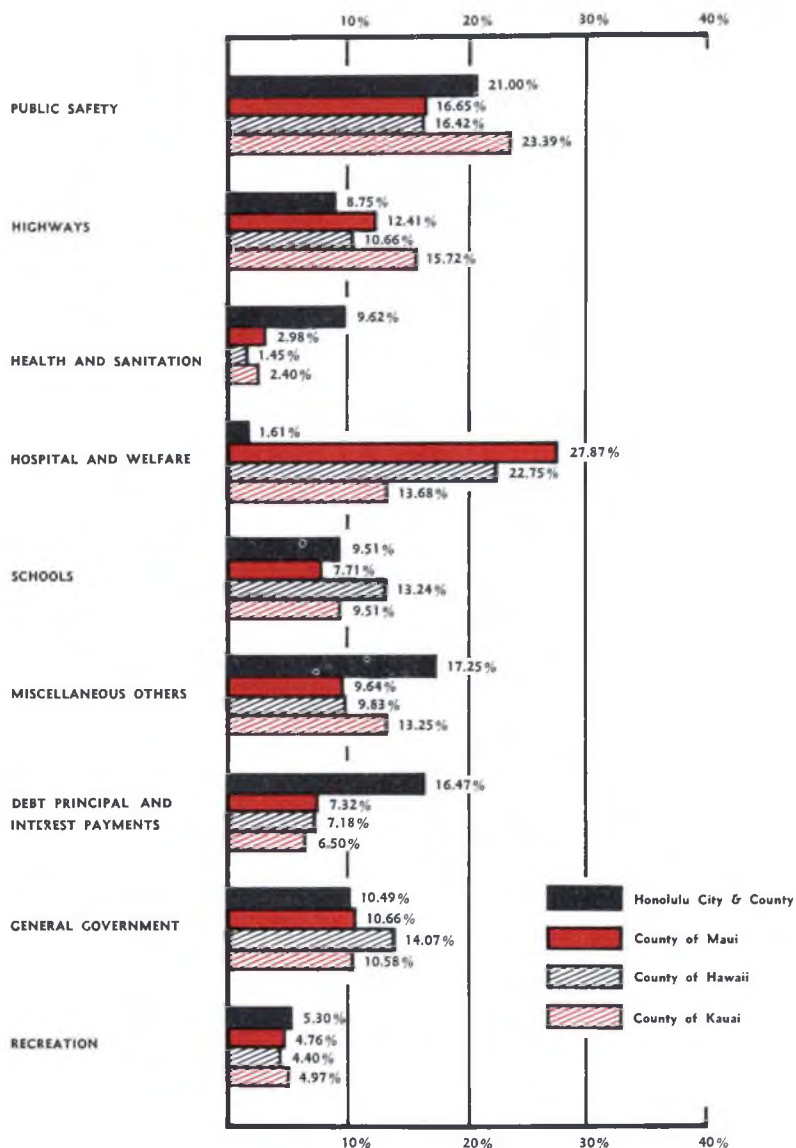
TABLE 36
OPERATING EXPENDITURES - COUNTY OF KAUAI
Selected Years — All Funds^a

Object of Expenditure	Calendar Years				
	1953	1958	1961	1962	1963
General Government					
Control	\$ 63,081	\$ 92,317	\$ 124,996	\$ 148,007	\$ 153,907
Staff	193,486	254,453	386,547	406,998	372,907
Public Safety					
Police & Fire	596,230	741,180	972,225	1,043,557	1,109,190
Other Protection	21,827	34,158	65,438	134,100	55,753
Highways	681,413	767,567	761,126	949,016	782,752
Health & Sanitation	72,781	101,182	139,899	149,263	119,688
Hospital & Institutions	448,727	460,614	589,999	638,884	677,390
Public Welfare	89,921	126,043	105,253	4,377	3,910
Public School	216,409	423,290	421,881	490,393	473,455
Libraries	685	12	--	--	--
Recreation	132,759	163,375	203,905	254,176	247,426
Utilities	18,449	--	--	--	--
Interest	74,441	114,144	107,718	99,799	93,319
Bond Redemption	112,686	178,590	215,373	230,372	230,373
Pension & Retirement	97,160	293,352	414,620	455,518	527,744
Pay Adjustment ^b	156,023	--	--	--	--
Miscellaneous	61,575	115,680	64,652	124,952	132,246
Total	\$3,037,653	\$3,865,957	\$4,573,632	\$5,129,412	\$4,980,060

NOTE: See Table 35 for footnotes.

SOURCE: Auditor's Annual Report, County of Kauai, State of Hawaii.

CHART 9
OBJECTS OF COUNTY GOVERNMENTS EXPENDITURES
 Percentage Distribution — By Counties
 Honolulu Fiscal 1964; Other Counties Calendar 1963



SOURCE: Tables 33-36 inclusive.

TABLE 37
PER CAPITA DIRECT GENERAL EXPENDITURES

State and Local Governments — Fiscal 1963^a

State	Total	Public Schools	Higher Educ.	High-ways	Public Welfare ^b	Health ^c	Police & Fire	General Control ^d	Interest on Debt	All Other
Alaska	\$670.10	\$157.54	\$52.28	\$209.94	\$22.73	\$ 37.88	\$20.30	\$29.77	\$21.20	\$118.48
Wyo.	506.68	144.07	35.69	171.80	20.37	40.47	14.20	17.66	6.37	56.06
Nev.	491.97	123.80	34.12	102.53	18.79	55.79	28.68	26.23	12.09	89.91
Calif.	464.98	129.12	49.17	55.81	43.37	41.60	27.21	18.94	13.70	86.05
HAWAII ^e	460.30	105.79	40.45	39.84	18.74	52.69	22.04	22.74	17.47	140.54
D. C.	446.79	81.30	1.99	73.98	33.18	111.84	42.01	16.75	5.49	80.26
N. Y.	432.84	120.32	18.06	57.26	32.62	57.13	30.19	17.93	20.16	79.19
Wash.	430.98	132.12	45.50	75.65	36.80	35.60	18.42	14.14	12.46	60.29
Ore.	403.96	130.12	40.77	79.41	26.61	29.94	16.46	18.49	9.82	52.35
Colo.	401.44	126.18	50.48	56.33	51.17	32.92	18.38	17.93	6.68	41.37
Mont.	399.97	123.33	31.24	112.65	22.94	26.24	12.58	17.07	9.14	44.80
Del.	386.09	122.60	37.62	81.27	21.13	30.60	13.58	14.51	20.70	44.06
Wisc.	385.78	113.45	32.98	72.51	26.54	43.69	20.75	13.71	8.56	53.59
N. D.	382.69	101.50	47.47	91.09	25.72	17.49	8.34	12.93	6.28	71.87
N. M.	381.37	125.34	47.63	75.02	30.47	30.62	12.11	14.68	6.68	38.82
Utah	380.95	134.43	47.05	75.20	23.75	30.96	12.78	13.16	5.25	38.36
Minn.	374.72	118.44	30.60	65.77	35.76	38.66	13.75	12.86	12.00	46.89
Ariz.	372.79	122.72	39.10	64.42	22.37	28.41	16.76	14.45	6.78	57.80
Mich.	366.86	112.94	38.12	56.52	23.95	47.42	18.32	12.38	12.31	44.91
Vt.	366.57	91.03	36.98	107.88	31.00	33.89	8.77	14.46	6.27	36.30
Conn.	364.19	115.24	12.02	67.32	27.22	33.63	22.22	13.69	19.61	53.22
Mass.	359.15	95.23	7.77	52.37	42.10	42.30	27.49	14.87	15.39	61.63
La.	356.80	87.99	25.12	70.23	55.17	34.68	14.25	10.22	14.55	44.58
S. D.	348.75	110.54	33.52	100.50	23.35	15.18	9.33	13.47	2.09	40.79
Kans.	345.72	112.54	35.10	71.54	25.96	31.78	12.34	13.47	10.08	32.90
Okla.	345.48	91.00	30.20	67.76	62.49	25.12	10.84	10.79	9.49	37.79
U.S. AV. ^f	343.64	102.36	24.95	59.04	29.06	36.41	18.39	13.11	11.66	48.65
Idaho	342.12	97.57	30.52	84.80	24.70	25.20	16.79	12.45	4.08	46.01
Iowa	341.16	108.73	32.50	78.50	28.01	33.27	12.12	12.49	4.62	30.94
Md.	332.47	108.51	18.81	53.73	16.76	44.09	21.53	11.90	15.34	41.79
Ill.	323.71	99.46	22.79	48.91	33.63	34.64	21.01	11.77	12.15	39.34
N. H.	322.58	87.08	19.83	85.72	23.14	27.80	15.75	10.67	8.29	44.30
Fla.	322.50	90.78	16.56	57.81	19.62	43.62	18.38	15.56	10.94	49.25
R. I.	315.66	80.85	20.10	51.12	30.05	33.44	22.96	15.10	10.48	51.58
Neb.	312.92	94.97	28.74	84.33	16.96	27.43	11.15	11.00	4.71	33.65
N. J.	310.64	97.96	12.09	42.14	16.39	38.47	25.18	14.19	13.71	50.52
Pa.	308.16	102.48	10.43	50.68	26.06	35.32	15.04	12.14	13.32	42.69
Me.	302.47	89.81	20.15	74.20	29.52	20.73	14.15	11.55	7.75	34.61
Ohio	299.98	91.08	18.57	59.32	25.85	33.52	15.29	11.50	10.02	34.83
Ind.	298.51	104.73	36.93	49.39	14.08	32.51	14.58	10.60	8.33	27.35
Mo.	294.69	94.68	15.59	54.95	33.87	29.99	17.27	10.57	6.52	31.25
Ky.	294.54	74.57	27.32	84.66	26.25	22.63	10.12	9.05	12.61	27.34
Texas	282.46	90.81	19.76	58.13	22.90	24.52	13.93	9.88	10.36	32.16
Ga.	276.31	80.92	16.17	54.62	24.95	35.41	10.99	10.43	9.10	33.74
Va.	275.89	88.83	18.41	66.93	11.16	24.22	11.84	8.94	9.86	35.71
Tenn.	255.85	69.93	14.86	62.61	17.89	26.87	11.74	7.75	8.34	35.85
Miss.	252.66	64.49	22.69	57.60	25.82	26.87	8.03	7.85	8.20	31.11
W. Va.	250.72	78.09	17.74	49.91	36.40	21.82	8.00	9.17	6.28	23.33
Ala.	248.07	68.20	18.16	49.84	34.41	21.89	10.17	8.58	8.09	28.71
Ark.	242.82	69.33	18.16	56.40	31.63	20.52	7.61	8.46	5.16	25.55
N. C.	232.33	80.55	20.67	38.39	18.89	23.25	9.70	8.65	5.08	27.15
S. C.	210.44	73.43	14.93	36.64	14.55	23.51	8.73	7.18	4.55	26.93

a. Includes capital outlay. Details may not add to total because of rounding. States ranked in order of highest per capita total expenditure.

b. Includes vendor payments under welfare programs, institutional care of the needy, and administration of welfare activities.

c. Includes health, hospitals, sewerage and other sanitation expenditures.

d. Includes financial administration.

e. Data for specific functions may not include all costs; e.g., retirement and other "general" costs are included in "all others."

f. Includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1963, U. S. Department of Commerce, Washington, D. C., November, 1964.

TABLE 38
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT

Fiscal Years 1954, 1959, 1963-1965

(Dollar Amounts in Millions)

	1954		1959		1963		1964		Estimated 1965	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Budget Receipts^a										
Individual Income Taxes	\$ 29,542	45.7	\$ 36,719	54.1	\$ 47,588	55.1	\$ 48,697	54.4	\$ 47,000	51.6
Corporate Income Taxes	21,101	32.6	17,309	25.5	21,579	25.0	23,493	26.3	25,600	28.1
Excise Taxes	9,945	15.4	8,504	12.5	9,915	11.5	10,211	11.4	10,733	11.7
Estate & Gift	934	1.5	1,333	2.0	2,167	2.5	2,394	2.7	2,800	3.1
Customs	542	0.8	925	1.3	1,205	1.4	1,252	1.4	1,415	1.5
All Other Receipts	2,591	4.0	3,481	5.1	4,435	5.1	4,076	4.6	4,485	4.9
Less Interfund Transfers	--	--	355	0.5	513	0.6	664	0.8	833	0.9
Total Receipts	\$ 64,655	100.0%	\$ 67,915	100.0%	\$ 86,376	100.0%	\$ 89,459	100.0%	\$ 91,200	100.0%
Budget Expenditures										
National Defense	\$ 46,904	69.2	\$ 46,483	57.9	\$ 52,755	56.9	\$ 54,182	55.5	\$ 52,160	53.5
International Affairs & Finance	1,732	2.6	3,780	4.7	2,588	2.8	2,184	2.2	4,043 ^b	4.1
Space Research & Technology	90	0.1	145	0.2	2,552	2.8	4,171	4.3	4,900	5.0
Agriculture & Agr. Resources	2,557	3.8	6,590	8.2	6,954	7.5	7,063	7.2	4,477 ^b	4.6
Natural Resources	1,316	1.9	1,670	2.1	2,352	2.5	2,478	2.6	2,735	2.8
Commerce & Transportation	147	0.2	2,025	2.5	2,843	3.1	3,002	3.1	3,372	3.5
Housing & Community Development	580	0.9	970	1.2	67	0.1	80	0.1	280	0.3
Health, Labor & Welfare	2,485	3.7	3,877	4.8	4,789	5.2	5,473	5.6	6,208	6.4
Education	--	--	732	0.9	1,244	1.3	1,339	1.4	1,509	1.5
Veteran Benefits & Service	4,256	6.3	5,287	6.6	5,186	5.6	5,492	5.6	5,383	5.5
Interest	6,470	9.5	7,671	9.5	9,980	10.8	10,765	11.0	11,286	11.6
General Government	1,235	1.8	1,466	1.8	1,979	2.1	2,280	2.3	2,417	2.5
All Other Expenditures	--	--	--	--	--	--	--	--	103	0.1
Less Interfund Transfers	--	--	355	0.4	513	0.5	664	0.7	833	0.8
Total Expenditures	\$ 67,772	100.0%	\$ 80,342	100.0%	\$ 92,642	100.0%	\$ 97,684	100.0%	\$ 97,481	100.0%
Deficit for the Year	-\$ 3,117		-\$ 12,427		-\$ 6,266		-\$ 8,226		-\$ 6,281	
Public Debt at June 30	\$271,260		\$284,706		\$305,860		\$312,526		\$316,900	

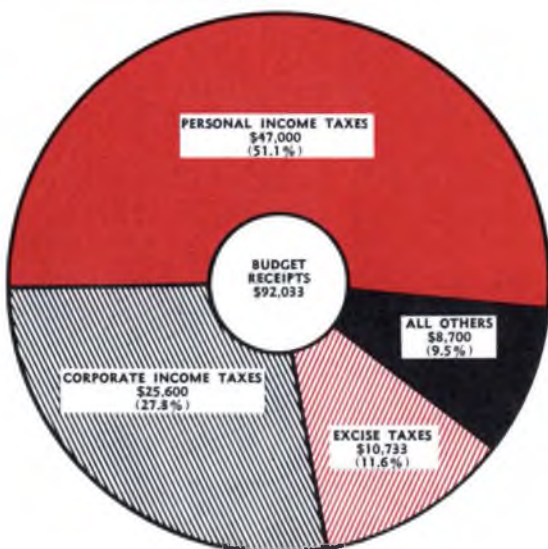
a. Gross receipts less refunds of receipts and transfers of tax receipts to the Railroad Retirement Account and various Trust Funds. Detail may not add to total because of rounding.

b. "Food for Peace" expenditures, formerly included under Agriculture, included under International Affairs effective 1965.

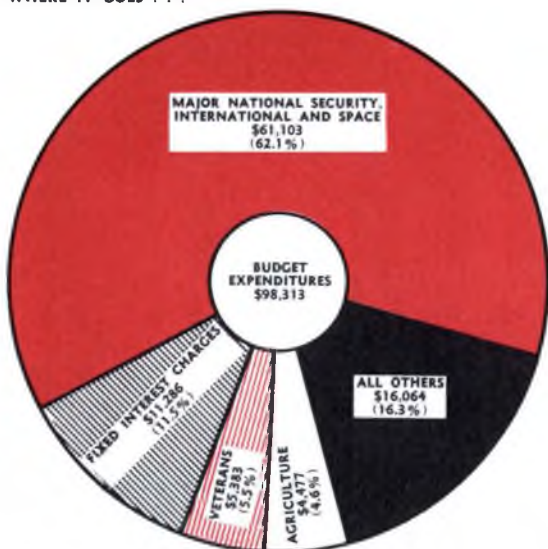
SOURCE: "Final Statement of Receipts and Expenditures of the United States Government for the period from July 1, 1963 through June 30, 1964," U. S. Treasury Department; "The Budget in Brief, 1965 Fiscal Year," and "Review of the 1965 Budget," October, 1964; "Statistical Abstract of the United States," 1960 and 1964, Bureau of the Census, U. S. Department of Commerce; Tax Foundation, Inc., New York.

CHART 10
THE FEDERAL TAX DOLLAR
 Fiscal Year 1965 Estimated^a
 (In Millions of Dollars)

WHERE IT COMES FROM . . .



WHERE IT GOES . . .



a. Not adjusted for interfund transfers.
 SOURCE: The Budget of the United States Government, Fiscal Year ending June 30, 1965; Tax Foundation, Inc., New York.

TABLE 39
HAWAII PUBLIC SCHOOL COSTS

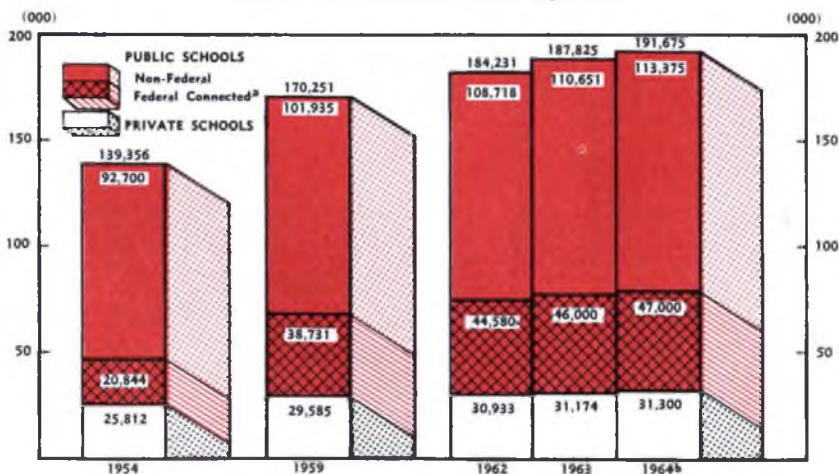
Selected Fiscal Years: 1954-1964^a

Objects of Expenditures	1954	1959	1962	1963	1964
Administration	\$ 527,095	\$ 686,852	\$ 937,864	\$ 1,887,387 ^f	\$ 2,094,571 ^f
Instruction	17,351,064	25,638,414	38,031,581	41,070,295	42,598,630
Other School Services	1,142,332	2,093,128	2,735,760	9,325,331 ^g	9,711,382 ^g
School Plant Operation	1,271,642	2,036,620	3,152,031	4,096,005	3,111,364
School Plant Maintenance	1,359,509	2,009,500	2,182,459	2,468,506	2,416,545
Retirement Contributions	(d)	2,069,656	2,808,407	3,280,630	4,436,804
Workmen's Compensation ^b	(d)	31,848	77,090	81,867	558,707
Debt Service	(d)	2,190,321	4,059,821	4,741,700	5,092,749
Sub-Total	\$21,651,642	\$36,756,339	\$53,985,013	\$66,951,721	\$70,020,752
Capital Outlay ^c	\$ 721,585	\$ 3,809,889	\$ 4,598,670	\$ 4,322,084	\$ 6,277,565
Adult Education	124,620	252,889	206,770	224,679	338,278
TOTAL	\$22,497,847 ^e	\$40,819,117	\$58,790,453	\$71,498,484 ^h	\$76,636,595 ^h
Average Enrollment	106,477	134,129	149,156	152,748	155,051
Average Daily Attendance	100,669	126,413	140,508	143,535	146,293

- a. Does not include all costs attributable to education department operation. Includes expenditures from federal, state and county funds.
b. Includes \$5,919 in 1962, \$7,208 in 1963 and \$476,530 in 1964 for unemployment compensation.
c. Does not include expenditures from bond funds.
d. Not available.
e. Not comparable with subsequent years since total does not include certain fixed charges.
f. Charges by other governmental agencies increased over 1962 and prior years because of a revised method of recording charges.
g. Includes food services special fund expenditures not previously included.
h. Not comparable with previous years since total includes other charges.

SOURCE: Annual Reports of the Department of Public Instruction, Territory of Hawaii, and Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
State of Hawaii—Public and Private Schools
As at December 31—Selected Years 1954-1964



- a. Includes enrollment for partial as well as full federal impact-area aid.
b. Education department estimate based on September enrollment data.

SOURCE: Department of Education, State of Hawaii.

TABLE 40
ESTIMATED TEACHER-PUPIL RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

All States and D. C.

State	Teacher-Pupil Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures Amount	Rank
HAWAII	30.4	30.5	30.4	\$17.32	\$ 80.09	\$ 97.41	25
U.S. Av.	28.9	22.5	26.1 ^d	15.20	84.49	99.69	--
Ala.	32.0	27.2	29.7 ^d	10.61	52.82	63.42	50
Alaska	26.0	23.9	25.3	34.21	119.73	153.94	1
Ariz.	27.0	23.9	26.1	22.08	98.40	120.48	11
Ark.	27.7	26.4	27.2 ^d	12.45	53.19	65.64	49
Calif.	33.1	26.7	30.6	21.63	105.46	127.09	5
Colo.	28.8	21.0	25.2	23.84	98.81	122.65	7
Conn.	27.4	16.5	22.9	21.62	87.92	109.54	18
Del.	25.7	21.3	23.6	26.20	90.83	117.02	12
Fla.	29.5	25.5	27.7	14.12	74.17	88.30	35
Ga.	31.0	24.0	28.2 ^d	11.92	65.43	77.36	43
Idaho	27.4 ^c	24.4 ^c	25.9 ^c	15.03	80.17	95.20	28
Ill.	30.6 ^c	16.1 ^c	24.6 ^c	15.40	82.13	97.53	23
Ind.	30.6	23.4	27.4	14.03	88.82	102.86	22
Iowa	31.1 ^c	13.3 ^c	23.0 ^c	9.34	96.57	105.91	21
Kans.	30.8	14.2	23.4	16.28	94.41	110.69	17
Ky.	28.8	24.0	27.0	12.68	59.03	71.71	46
La.	33.1	16.0	26.0 ^d	11.61	72.33	83.95	39
Me.	25.6	20.1	23.9	13.56	72.27	85.83	36
Md.	28.9	23.2	26.2	20.89	85.49	106.37	20
Mass.	26.9	21.8	24.6	14.93	77.99	92.91	30
Mich.	29.8 ^c	25.7 ^c	28.0 ^c	19.16	92.26	111.42	15
Minn.	27.2	21.9	24.7	17.00	99.41	116.41	14
Miss.	41.1	17.5	31.0	7.70	54.17	61.87	51
Mo.	28.9	19.6	25.7 ^d	13.62	79.63	93.25	29
Mont.	22.6 ^c	22.2 ^c	22.5 ^c	22.89	97.98	120.87	10
Neb.	23.1	19.5	21.6	11.56	80.44	92.00	31
Nev.	35.2	27.6	32.1	32.56	88.58	121.14	8
N. H.	27.1	20.5	24.2	16.37	67.10	83.47	40
N. J.	23.9	19.1	22.0	11.37	84.77	96.14	27
N. M.	29.3	24.6	27.2	18.78	102.10	120.89	9
N. Y.	25.5	20.3	23.0	14.95	101.92	116.88	13
N. C.	29.4	25.5	28.2	10.58	67.75	78.33	42
N. D.	27.1 ^c	16.6 ^c	22.9 ^c	14.25	83.07	97.32	26
Ohio	28.4	23.5	26.4	12.33	77.96	90.29	32
Okla.	28.5	25.0	26.9	12.34	76.11	88.45	34
Ore.	25.5	22.9	24.5	16.27	109.66	125.92	6
Pa.	28.5	24.2	26.4	11.83	85.61	97.44	24
R. I.	26.2	21.1	23.7	4.55	70.01	74.56	45
S. C.	31.2	24.3	28.2	7.90	61.31	69.21	47
S. D.	21.6	18.8	20.8	22.17	85.91	108.08	19
Tenn.	30.6	27.4	29.4	10.84	57.02	67.86	48
Texas	26.1	24.2	25.3	12.85	76.93	89.77	33
Utah	30.2	24.7	27.7	32.94	97.44	130.38	3
Vt.	26.6	23.4	25.4	6.82	77.64	84.47	38
Va.	29.8	20.8	26.1	16.98	68.40	85.39	37
Wash.	27.0	24.3	25.7	23.33	106.10	129.43	4
W. Va.	30.9	28.4	29.8 ^d	6.74	68.35	75.09	44
Wisc.	26.0 ^c	19.6 ^c	23.0 ^{c,d}	21.51	89.72	111.24	16
Wyo.	20.4	28.3	23.1	20.22	119.46	139.68	2
D. C.	29.5	24.2	27.2	12.19	69.11	81.30	41

NOTE: Data on per capita expenditures do not correspond to those in Table 37 since expenditures for supervision of local schools, state schools for the handicapped, and other special educational programs have been eliminated.

- a. Estimated for school year 1964-65, by dividing public school enrollment by number of classroom teachers as reported by the National Education Association. Enrollment represents cumulative count of total number of different pupils registered at any time during the school year in each state. Pupils enrolled in two or more states during the school year are counted more than once; therefore, the total for the United States is inflated by this duplication. Hawaii's legal ratio is 31.8 to 1 except kindergarten 28.1 to 1.
- b. As reported for fiscal 1963 by the U. S. Department of Commerce. Details may not add to totals because of rounding.
- c. Certain base figures estimated by NEA Research Division.
- d. Teacher number included other non-supervisory instructional staff.

SOURCE: "Estimates of School Statistics, 1964-65," Research Division, Research Report 1964-R17, National Education Association, December, 1964; "Governmental Finances in 1963," Bureau of the Census, U. S. Department of Commerce, November, 1964.

TABLE 41 CLASSROOM TEACHERS' SALARIES: 1964-65

Estimated Average Annual Salaries and Distribution^a
All States

State	Average Salary		Distribution					
	Amount	Rank	Below \$3500	\$3500-4499	\$4500-5499	\$5500-6499	\$6500-7499	\$7500 & Above
HAWAII	\$6060	22	0.0%	5.5%	19.4%	32.3%	41.4%	1.4%
U. S. Aver.	6235	--	1.8	12.5	26.9	25.1	16.5	17.3
Alabama ^b	4775	44	9.0	41.0	37.0	12.0	1.0	0.0
Alaska	8360	1	0.0	0.0	0.2	6.5	30.3	63.0
Arizona	6670	11	0.0	0.0	20.0	27.0	26.0	27.0
Arkansas	4200	49	31.0	46.3	16.0	5.5	1.2	0.0
California	7900	2	0.0	0.0	8.0	22.5	21.0	48.5
Colorado	6025	24	0.0	6.0	27.0	42.0	13.0	12.0
Connecticut	6975	4	0.0	0.0	26.0	20.5	17.0	36.5
Delaware	6700 ^c	8	0.0	4.0	20.0	30.0	25.0	21.0
Florida	6140	19	0.0 ^b	13.0 ^b	28.0 ^b	39.0 ^b	11.0 ^b	9.0 ^b
Georgia	5050	40	2.0	48.5	29.0	14.0	5.0	1.5
Idaho	5150	38	0.8 ^b	26.7 ^b	46.5 ^b	22.0 ^b	2.8 ^b	1.2 ^b
Illinois	6809	6	0.0 ^b	4.5 ^b	14.0 ^b	22.0 ^b	30.0 ^b	29.5 ^b
Indiana	6530	12	0.0	2.0	26.0	28.0	22.0	22.0
Iowa	5747	27	4.5 ^b	20.0 ^b	28.5 ^b	31.0 ^b	12.0 ^b	4.0 ^b
Kansas	5587	30	0.8	7.0	45.7	31.1	9.9	5.5
Kentucky	4750	45	6.0	48.0	36.0	9.0	1.0	0.0
Louisiana	5175	36	3.2	29.4	21.4	36.7	7.7	1.6
Maine	5200	35	2.0	25.0	40.5	28.8	3.5	0.2
Maryland	6727	7	0.5 ^b	3.5 ^b	27.5 ^b	23.5 ^b	20.0 ^b	25.0 ^b
Mass.	6950	5	0.0 ^b	0.8 ^b	15.2 ^b	34.0 ^b	35.0 ^b	15.0 ^b
Michigan	6700	9	0.5	2.0	22.2	25.0	27.0	23.3
Minnesota	6460	15	0.0	3.5	25.0	28.0	22.0	21.5
Mississippi	4103	50	13.9	65.8	17.7	2.2	0.4	0.0
Missouri	5660	28	2.0	20.0	37.0	20.0	10.0	11.0
Montana ^b	5635	29	2.6	19.0	38.0	27.0	11.0	2.4
Nebraska	5000	41	17.5	22.0	33.6	16.2	8.8	1.9
Nevada	6530	13	0.0	0.0	28.3	35.7	23.7	12.3
New Hamp.	5435	34	0.0	16.0	45.7	29.0	8.5	0.8
New Jersey	6698	10	0.0	0.1	26.0	23.5	19.6	30.8
New Mexico	6085	21	0.0	0.5	32.0	40.5	21.0	6.0
New York	7800	3	0.0	0.0	17.0 ^b	20.0 ^b	24.0 ^b	39.0 ^b
N. Carolina	5052	39	0.9	24.0	50.6	20.1	4.2	0.2
N. Dakota	4800	43	5.0	40.7	32.0	13.8	6.0	2.5
Ohio	6050	23	1.0	12.0	18.0	37.0	23.0	9.0
Oklahoma	5160	37	0.0	33.0	47.0	18.0	2.0	0.0
Oregon	6470	14	0.0	0.5	26.5	28.0	25.0	20.0
Penna.	6150	18	0.0	0.0	34.0	34.5	20.0	11.5
Rhode Is.	6251	17	0.0	2.5	23.0	26.5	40.0	8.0
S. Carolina	4450	48	12.0	50.0	32.0	4.8	1.0	0.2
S. Dakota	4475	47	22.5	33.0	32.0	11.0	1.5	0.0
Tennessee	4850	42	5.0	30.0	40.0	20.0	5.0	0.0
Texas	5461	32	0.5	18.0	46.7	30.0	3.5	1.3
Utah	5945	26	0.0	6.5	40.0	38.0	15.3	0.2
Vermont	5550	31	0.0	22.0	30.0	29.0	17.0	2.0
Virginia	5450	33	1.0	27.0	41.0	20.0	6.0	5.0
Washington	6400	16	0.0	0.1	24.8	34.0	24.3	16.8
W. Virginia	4590	46	12.0	31.0	46.0	9.8	1.0	0.2
Wisconsin	6125	20	0.4	7.0	33.0	30.0	17.0	12.6
Wyoming	5996	25	1.0	1.5	38.5	35.7	19.5	3.8

NOTE: Percentages for salary groupings may not add to 100.0% because of rounding.

- Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers included in previous data. U. S. average includes 50 states and District of Columbia.
- Estimated by NEA Research Division.
- Figures given are median annual salaries of classroom teachers.

SOURCE: "Estimates of School Statistics, 1964-65," Research Division, Research Report 1964-R-17, National Education Association, December, 1964.

TABLE 42
TEACHERS' AND PRINCIPALS' SALARY SCHEDULES

Annual Basic Compensation — State of Hawaii
As at January 1, 1965

A. SELECTED TEACHER CLASSES^a

Increment Steps	Regular Teacher Classes ^b			Technical School Classes ^c		Vocational Agriculture Classes ^c		
	I	II	III	I & II	III	I	II	III
1	\$4,020	\$4,224	\$4,668	\$5,338	\$5,652	\$5,388	\$5,652	\$ 5,940
2	4,224	4,440	4,896	5,652	5,940	5,652	5,940	6,240
3	4,440	4,668	5,136	5,940	6,240	5,940	6,240	6,552
4	4,668	4,896	5,388	6,240	6,552	6,240	6,552	6,876
5	4,896	5,136	5,652	6,552	6,876	6,552	6,876	7,224
6	5,136	5,388	5,940	6,876	7,224	6,876	7,224	7,584
7	5,388	5,652	6,240	7,224	7,584	7,224	7,584	7,968
8	5,652	5,940	6,552	7,584	7,968	7,584	7,968	8,364
9	5,940	6,240	6,876	7,968	8,364	7,968	8,364	8,784
<u>Longevity Steps^d</u>								
L-1	6,240	6,552	7,224	8,364	8,784	8,364	8,784	9,228
L-2	6,552	6,876	7,584	8,784	9,228	8,784	9,228	9,684
L-3	6,876	7,224	7,968	9,228	9,684	9,228	9,684	10,164

B. VICE PRINCIPAL AND PRINCIPAL CLASSES^e

Increment Steps	Vice Principal Classes		Principal Classes			
	I	II	Teaching Principal	I	II	III
1	\$6,552	\$ 6,876	\$ 6,876	\$ 7,224	\$ 7,584	\$ 7,968
2	6,876	7,224	7,224	7,584	7,968	8,364
3	7,224	7,584	7,584	7,968	8,364	8,784
4	7,584	7,968	7,968	8,364	8,784	9,228
5	7,968	8,364	8,364	8,784	9,228	9,684
6	8,364	8,784	8,784	9,228	9,684	10,164
<u>Longevity Steps^d</u>						
L-1	8,784	9,228	9,228	9,684	10,164	10,668
L-2	9,228	9,684	9,684	10,164	10,668	11,196
L-3	9,684	10,164	10,164	10,668	11,196	11,760

- a. Substitute teachers are paid on a "per day" basis: Class I - \$15; Class II - \$17; Class III - \$20.
- b. Class I includes teachers with certificates based on less than four years of collegiate education; Class II includes teachers with certificates based on four acceptable years of collegiate education or who has a master's degree, not in education; Class III includes teachers with certificates based on five acceptable years of collegiate education, including one year of graduate study, or who has a master's degree, not in education but including acceptable education credits.
- c. Those teaching technical school or vocational agriculture courses in respective teacher classes.
- d. Step increases granted after five years in previous increment step.
- e. Classified on basis of number of pupils under supervision: Teaching Principal - 0 through 219; Principal I - 220 through 749; Principal II and Vice Principal I - 750 through 1,499; Principal III and Vice Principal II - 1500 and over.
- SOURCE: Revised Laws of Hawaii, 1955, Chapter 4, Section 4-10, as amended by Act 28, SLH 1962, converted to annual compensation basis.

TABLE 43
GENERAL PUBLIC EMPLOYEES' SALARY SCHEDULE
 Annual Basic Compensation — Hawaii State and County Governments
 As at January 1, 1965

Salary Range ^a	Annual Increment Level ^b		Longevity (5-Year) Increment Level ^c		
	Beginning	Top	L-1	L-2	L-3
1	\$ 2,832	\$ 3,612	\$ 3,792	\$ 3,984	\$ 4,188
2	2,976	3,792	3,984	4,188	4,392
3	3,120	3,984	4,188	4,392	4,608
4	3,276	4,188	4,392	4,608	4,836
5	3,444	4,392	4,608	4,836	5,076
6	3,612	4,608	4,836	5,076	5,328
7	3,792	4,836	5,076	5,328	5,592
8	3,984	5,076	5,328	5,592	5,868
9	4,188	5,328	5,592	5,868	6,156
10	4,392	5,592	5,868	6,156	6,468
11	4,608	5,868	6,156	6,468	6,792
12	4,836	6,156	6,468	6,792	7,128
13	5,076	6,468	6,792	7,128	7,488
14	5,328	6,792	7,128	7,488	7,860
15	5,592	7,128	7,488	7,860	8,256
16	5,868	7,488	7,860	8,256	8,664
17	6,156	7,860	8,256	8,664	9,096
18	6,468	8,256	8,664	9,096	9,552
19	6,792	8,664	9,096	9,552	10,032
20	7,128	9,096	9,552	10,032	10,536
21	7,488	9,552	10,032	10,536	11,064
22	7,860	10,032	10,536	11,064	11,616
23	8,256	10,536	11,064	11,616	12,192
24	8,664	11,064	11,616	12,192	12,804
25	9,096	11,616	12,192	12,804	13,440
26	9,552	12,192	12,804	13,440	14,112
27	10,032	12,804	13,440	14,112	14,820
28	10,536	13,440	14,112	14,820	15,564
29	11,064	14,112	14,820	15,564	16,344
30	11,616	14,820	15,564	16,344	17,160
31	12,192	15,564	16,344	17,160	18,024

- a. Salary range (SR) steps are integrated with increment steps so that the beginning level of an SR step is the same as the second year increment of the preceding SR, etc.
- b. Five annual increment increases (six salary steps) of about 5%.
- c. Longevity step increases granted after five years in previous increment step.

SOURCE: Revised Laws of Hawaii 1955, Chapter 4, Section 4-10, as amended by Act 28, SLH 1962, converted to annual compensation basis.

TABLE 44
MONTHLY SALARY RATES IN SELECTED POSITIONS
Private Industry and Local Governments in Hawaii

Job Classification	Private Industry Average ^b		Local Governments Average ^b		Private Industry		Local Governments	
	Minimum	Maximum	Minimum	Maximum	Median	Mean	Median	Mean
Account Clerk	\$332	\$439	\$332	\$423	\$365	\$370	\$384	\$388
Architectural Draftsman	471	611	489	624	450	438	566	560
Bookkeeping Machine Operator	300	403	332	423	290	311	366	370
Cashier	326	424	366	466	329	337	466	454
Clerk	309	397	316	403	320	331	349	359
Clerk, Junior	263	331	273	349	271	278	287	301
Clerk, Senior	364	486	366	466	405	415	444	433
Clerk, Supervising	429	578	403	513	485	501	501	483
Clerk, Tabulating	342	450	366	466	375	371	423	414
Draftsman	368	475	349	444	420	405	366	383
Engineer, Civil (Entry)	537	691	513	655	600	582	513	546
Engineer, Civil (Licensed)	688	880	688	878	838	827	796	804
Engineering Draftsman	488	627	489	624	601	576	566	570
Hospital Attendant	255	306	273	349	245	249	349	330
Instrumentman	497	629	513	655	509	514	580	592
Key Punch Operator	298	382	316	403	325	337	349	348
Medical Lab Technician	405	518	444	566	425	437	513	523
Nurse, Practical	308	384	332	423	299	298	403	393
Nurse, Staff	380	501	403	513	370	385	444	458
Payroll Clerk	340	437	366	466	390	391	466	462
Posting Billing Mach. Oper.	292	374	316	403	315 ^c	318 ^c	(c)	(c)
Rodman and Chainman	372	439	349	444	347	361	423	411
Secretary, Private	430	563	491	626	500	504	566	564
Social Worker	471	694	489	624	525	518	539	549
Stenographer	314	410	349	444	345	347	384	392
Switchboard Operator	292	371	287	366	342	338	332	330
Switchboard Operator-Receptionist	280	359	316	403	290	303	384	369
Tab. Mach. Oper. A	368	472	366	466	440	439	385	392
Tab. Mach. Oper. Ba	419	540	403	513	490	476	466	456
Typist, Junior	260	332	287	366	260	266	301	313
Typist, Senior	327	416	316	403	330	338	384	370

NOTE: Results of sampling 373 private establishments and 12 government agencies employing 104,500 employees or 47.3% of estimated civilian employee population conducted during May-June, 1964. Caution must be exercised in making comparisons due to variations among individual jobs.

- a. Similar to Operator A, except guides and assists such operators in wiring boards.
- b. Average of salary ranges. Local governments include state and counties.
- c. Fewer than 8 jobs were reported for local government. Since the statistical measures would not be valid, data are reported in the private industry figures.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 59, September, 1964. (Survey conducted jointly by the Council and the state and counties Personnel Services departments.)

TABLE 45
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES

State and Local Government Full-Time Equivalent Employees^a
October 1963: By Functions (States Ranked)

State	All Functions	Public Schools ^b	Higher Educ.	Highways	Health Hospt.	Police Fire	Parks Recr. ^c	Water	General Control ^d	All Others ^e
Alaska	\$730	\$682	\$942	\$896	\$619	\$696	\$645	\$858	\$624	\$716
Calif.	602	634	722	591	471	659	542	580	562	553
D. C.	537	619	787	523	451	589	529	478	578	470
HAWAII	521	508	653	488	443	595	493	531	586	494
Mich.	515	568	575	481	386	520	468	465	466	477
N. Y.	513	583	614	463	392	584	408	455	470	497
Wash.	499	497	656	513	376	492	469	450	430	504
Conn.	494	567	551	410	397	486	441	483	462	430
Ill.	494	513	621	518	360	517	494	546	418	475
N. J.	493	584	624	431	350	493	407	373	434	406
Nev.	484	505	531	494	371	513	492	547	459	485
Ariz.	479	518	570	449	309	472	415	424	426	441
Minn.	478	509	638	459	357	495	431	464	411	433
Wisc.	468	482	647	430	370	497	403	461	441	432
Ore.	465	468	547	467	380	509	412	435	444	448
Mass.	458	513	502	438	360	497	374	401	439	443
U.S. AV.	452	486	561	406	340	490	411	419	421	432
Md.	448	504	480	425	351	437	388	420	407	397
R. I.	442	506	635	384	359	421	363	346	382	398
Colo.	442	449	535	429	364	458	426	444	399	434
Ind.	436	524	536	336	275	418	364	364	312	360
Utah	435	449	518	422	318	441	432	388	388	397
Ohio	426	451	467	401	335	483	395	448	403	396
Pa.	421	455	499	418	322	439	385	419	393	382
Mont.	419	427	560	469	308	402	410	397	346	363
Wyo.	419	443	539	472	286	400	400	422	377	372
Del.	418	517	358	351	311	439	308	358	364	347
N. M.	412	459	459	381	274	416	443	328	356	357
N. C.	408	459	511	378	311	378	357	284	359	330
Vt.	400	422	452	344	380	404	430	397	345	394
N. D.	399	406	500	418	314	374	387	355	331	350
Kans.	396	418	578	329	303	393	390	372	327	366
Iowa	396	393	601	388	299	422	399	392	357	352
Texas	390	418	508	356	264	411	328	333	379	365
Fla.	389	440	514	333	275	413	336	356	397	364
Mo.	388	418	506	348	287	429	411	348	345	352
Idaho	388	401	439	424	296	389	376	380	337	382
N. H.	387	412	484	399	360	368	389	371	302	333
Va.	383	422	461	301	295	410	384	343	362	342
Neb.	375	374	466	357	280	397	424	392	336	401
S. D.	375	385	508	368	264	352	400	334	314	348
Ky.	375	404	484	350	270	376	357	334	341	354
Me.	373	385	481	327	336	364	400	396	339	374
W. Va.	372	414	506	325	237	368	354	326	328	328
La.	368	399	482	299	266	374	368	332	375	353
Okla.	364	401	490	304	239	362	326	330	358	330
Tenn.	347	397	374	276	230	391	253	341	365	376
Ala.	346	380	443	286	236	371	337	323	373	333
Ga.	331	360	395	285	252	367	319	303	363	315
S. C.	318	337	387	271	232	351	343	291	316	311
Ark.	315	321	463	297	229	322	307	284	320	311
Miss.	294	314	367	258	200	340	316	266	306	298

- a. Computed by Tax Foundation of Hawaii from October 1963 payroll data divided by full-time equivalent employment in state and local governments.
- b. Includes instructional and other local school staff.
- c. Includes natural resources.
- d. Includes finance administration and other general control.
- e. Includes special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, and all other general government functions.

SOURCE: "State Distribution of Public Employment in 1963," U. S. Department of Commerce, Bureau of the Census, G-GE63-No. 1, April, 1964.

TABLE 46
PUBLIC EMPLOYMENT

State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1963
State Ranking by Employees — All Functions

State	Total	Public Schools	Higher Educ.	High- ways	Health Hospt.	Police Fire	Parks Recr. ^a	Water	General Control ^b	All Others ^c
Wyo.	470	187	39	54	60	23	29	5	27	47
Nev.	428	148	25	51	51	40	21	4	36	51
Ore.	402	169	40	40	28	23	18	7	25	49
Colo.	393	168	41	30	44	23	14	8	25	39
Mont.	391	167	31	50	28	21	19	5	29	41
Kans.	387	167	34	46	40	20	11	7	23	38
N. Y.	382	121	13	24	61	38	13	5	24	86
Neb.	378	154	27	37	38	19	14	5	22	63
Alaska	376	144	24	61	20	17	20	2	28	60
Calif.	374	136	37	21	39	29	19	7	23	62
Wash.	369	149	33	32	28	23	15	7	20	62
N. D.	367	156	40	52	23	14	19	4	25	35
Del.	361	142	33	35	34	22	9	4	25	56
La.	359	141	25	36	40	24	19	8	17	51
D. C.	359	96	2	18	47	58	4	8	16	111
Iowa	358	163	30	34	35	17	13	5	21	40
Mass.	358	115	7	32	54	45	8	8	22	66
N. M.	356	151	39	31	31	18	13	5	19	48
Utah	355	165	41	32	24	18	14	5	19	35
Fla.	350	128	20	28	50	28	19	6	21	50
Idaho	348	138	28	44	37	19	25	3	21	31
Ariz.	346	151	34	33	22	23	12	5	20	46
S. D.	345	152	28	51	17	15	15	4	26	35
Minn.	344	145	29	34	40	18	13	5	19	41
HAWAII	335	104	25	26	39	26	22	11	29	51
Okla.	334	134	32	33	38	19	15	8	19	38
Mich.	334	139	33	22	46	25	9	5	15	41
Md.	334	138	24	23	41	32	9	5	17	45
U.S. AV.	333	132	23	28	38	25	12	6	20	51
Ind.	332	141	31	26	39	23	9	4	20	36
Tenn.	331	120	19	36	46	19	13	7	14	57
Wisc.	331	125	29	30	34	25	15	4	20	48
Vt.	330	118	40	61	22	16	15	3	19	34
N. H.	328	106	23	50	38	30	13	5	17	46
Me.	326	140	18	52	23	21	14	7	17	34
W. Va.	317	140	23	41	33	15	9	4	18	33
Texas	315	141	22	29	28	22	10	8	16	38
Ga.	315	126	20	30	50	19	12	6	15	34
Ill.	314	128	19	23	32	29	9	5	16	51
Miss.	312	124	27	41	43	16	13	5	13	29
N. J.	306	127	9	22	34	34	9	4	20	45
R. I.	305	102	18	24	35	37	9	5	23	55
Mo.	304	130	16	24	40	26	11	5	17	35
Conn.	304	125	12	29	31	30	7	3	17	49
Ohio	302	130	20	24	31	22	7	5	18	46
Ala.	302	121	21	40	35	18	9	5	12	39
Va.	293	129	21	32	28	17	10	4	15	38
S. C.	288	132	18	26	36	16	12	4	14	32
Ark.	287	129	19	32	34	15	13	5	14	27
N. C.	286	129	20	25	28	17	11	4	14	38
Ky.	281	121	19	32	31	17	11	6	15	29
Pa.	275	117	9	26	26	24	8	4	19	44

NOTE: Because of rounding, detail may not add to total.

a. Includes natural resources.

b. Includes finance administration and other general government control.

c. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, and all other general government functions.

SOURCE: "State Distribution of Public Employment in 1963," U. S. Department of Commerce, G-GE63-No. 1, April, 1964.

TABLE 47
DEPARTMENT OF TRANSPORTATION
 Division of Highways—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years^a

	1954	1959	1962	1963	1964
REVENUES					
Federal-Aid Highways					
Primary & Secondary	\$ 4,626,163	\$ 4,380,315	\$ 3,341,234	\$ 5,374,551	\$ 6,175,426
Interstate & Defense	--	--	1,010,486	1,250,498	2,434,851
County Contributions	49,050	92,490	--	--	--
State Funds					
General Fund Cash	381,250	15,800	515,135	929,348	--
Bond Realizations	--	12,500,000	4,707,500	5,672,013	8,109,563
Fuel Tax	4,861,182	7,001,627	8,272,324	8,490,282	8,878,577
Interest Earned	--	261,691	299,319	305,974	171,076
Rental of Buildings	51,189	265,365	229,009	166,085	148,927
Sale of Condemned Impr.	47,463	51,424	177,236	209,724	97,637
Miscellaneous	15,089	473,012	18,907	23,288	9,297
Total	\$10,031,386	\$25,041,724	\$18,571,150	\$22,421,763	\$26,025,354
EXPENDITURES					
Administration	\$ 113,020	\$ 475,788	\$ 741,386	\$ 607,196	\$ 601,133
5% Surcharge	--	--	262,017	265,373	269,835
Maintenance	1,101,614	1,556,022	2,769,831	2,960,669	2,764,192
Land Acquisition	1,575,765	6,821,785	3,289,258	3,212,937	1,803,929
Design & Construction	6,927,083	10,293,619	8,272,368	7,290,403	11,587,573
Interest Paid	--	1,523,753	2,136,691	2,130,929	2,065,944
Miscellaneous	--	473,394	7,550	--	--
Total	\$ 9,717,482	\$21,144,361	\$17,479,101	\$16,467,507	\$19,092,606

^a. Excludes income from sale of investments and reimbursements and expenditures for investments purchased. Since bond funds are included, bond principal payments are excluded to eliminate duplication.

SOURCE: Annual Reports of the Department of Public Works, Territory of Hawaii and Department of Transportation, State of Hawaii. Unpublished data from Fiscal Section, Department of Transportation, State of Hawaii.

TABLE 48
DEPARTMENT OF TRANSPORTATION
 Division of Airports — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1954	1959	1962	1963	1964
REVENUES^a					
Fuel Tax ^b	\$ 993,906	\$ 1,547,013	\$ 3,544,486	\$1,181,985	\$1,380,064
Airport Use Fees ^c	60,284	71,651	99,911	1,381,322	1,821,460
Concession and Other Rentals	245,798	539,038	716,294	1,212,695	1,708,633
Bond Funds	--	14,000,000	5,335,004	200,000	234,560
Federal Grants	172,099	254,363	1,168,784	1,230,551	309,278
All Others	364,853	108,739	331,509	137,999	142,770
TOTAL	\$1,836,940	\$16,520,804	\$11,195,984	\$5,344,552	\$5,596,765
EXPENDITURES^d					
Personal Services	\$ 620,530	\$ 664,142	\$ 834,969	\$ 969,316	\$1,028,042
Other Operating Expenses	313,500	591,544	943,142	1,264,951	1,382,875
Capital Outlay	931,736	3,972,827	7,716,230	6,322,097	2,138,300
Bond Interest	17,628	178,694	772,960	762,194	872,628
Miscellaneous Others	49,457	--	45,251	39,189	230,542
TOTAL	\$1,932,851	\$ 5,407,207	\$10,312,552	\$9,356,747	\$5,652,387

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 5¢ per gallon on 7-1-53, 3½¢ to 5-21-62, and 1¢ thereafter.

c. Landing fees only through 1962.

d. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased.

SOURCE: Comparative Statements of Receipts and Expenditures (1954 and 1959), Hawaii Aeronautics Commission. For other years - Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 49
DEPARTMENT OF TRANSPORTATION

Harbors Division — State of Hawaii
Revenues and Expenditures: Selected Fiscal Years^a

	1954	1959	1962	1963	1964
<u>REVENUES</u>					
Wharfage	\$ 654,425	\$ 941,372	\$1,059,196	\$1,237,552	\$1,169,019
Pilotage Fees	93,017	238,420	259,440	227,903	278,569
Dockage & Mooring Charges	263,555	341,284	407,502	381,160	394,679
Rentals	420,610	645,778	827,860	848,857	804,564
Sales of Service & Materials	104,437	117,784	180,536	138,266	178,401
Income on Investments	21,636	36,918	318,697	113,554	205,040
Miscellaneous ^b	8,047	7,788	5,589	7,925	40,970
Total Revenues	\$1,565,727	\$2,329,344	\$3,058,820	\$2,955,217	\$3,071,242
<u>EXPENDITURES</u>					
Administration ^c	\$ 67,076	\$ 124,845	\$ 255,840	\$ 200,932	\$ 243,397
Harbor Operations	274,804	395,290	462,793	509,256	641,278
General Maintenance	174,901	259,827	400,030	437,055	445,578
Engineering Services & Overhead	45,156	28,969	34,506	18,081	50,657
Retirement Contribution	--	--	54,646	38,049	77,474
5% Surcharge on Gross Receipts	--	58,901	95,038	99,896	90,361
Interest on Bonded Debt	171,857	124,523	382,032	374,200	364,837
Debt Retirement	25,000	233,000	270,000	343,722	354,875
Miscellaneous ^d	45,000	50,356	40,794	80,000	217,411
Depreciation	274,415	487,688	551,698	567,587	575,268
Total Expenditures	\$1,078,209	\$1,763,399	\$2,547,377	\$2,668,778	\$3,061,136

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property and sale of utilities, etc.
- c. Includes contributions to the Department of Transportation for general administrative expenses of the department: \$194,761 in 1964, and \$155,091 in 1963.
- d. Includes cost of non-revenue producing facilities 1959 (\$30,000), contribution to City and County of Honolulu for operation of fireboat (\$30,000 - 1962-63; \$167,423 - 1964), visitor satisfaction contributions of \$50,000 in 1963 and \$49,988 in 1964, and other miscellaneous expenses.

SOURCE: Audit Section, Annual Reports, Board of Harbor Commissioners, Territory and State of Hawaii, July 1, 1954 and 1959; Audit Section, Statistical Report, Harbors Division, Department of Transportation, State of Hawaii, Fiscal Year 1962; and Accountant's Report, Harbors Division, Department of Transportation, State of Hawaii, Fiscal Years 1963 and 1964.

TABLE 50
EMPLOYEES' RETIREMENT SYSTEM

Receipts, Expenditures, and Reserves
State of Hawaii — Selected Fiscal Years

	Fiscal 1954	Fiscal 1959	Fiscal 1962	Fiscal 1963	Fiscal 1964
<u>SOURCE OF RECEIPTS</u>					
Retirement Reserve Contributions					
State	\$ 2,838,232	\$ 3,643,993	\$ 6,484,271	\$ 7,234,489	\$ 8,232,800
Counties	2,138,164	2,106,274	3,233,045	3,255,202	4,300,374
Employees	3,273,771	5,289,469	7,311,875	7,516,827	7,977,155
Social Security Contributions ^a					
State and Counties	--	(4,130,016	2,675,577	2,871,722	4,126,184
Employees	--	(2,611,727	3,294,112	3,395,224
Administration					
State	115,597	140,157	125,661	134,001	150,294
Counties	101,092	90,054	68,641	66,557	68,793
Earnings from Investments	2,267,545	4,117,364	7,907,278	7,326,828	8,043,294
TOTALS	\$10,734,401	\$ 19,517,327	\$ 30,418,075	\$ 31,699,738	\$ 36,294,118
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 115,342	\$ 139,940	\$ 194,302	\$ 131,756	\$ 219,087
Retirement Benefits	1,023,222	2,737,314	4,132,457	4,872,019	5,733,234
Death Benefits	75,888	450,646	737,342	928,695	1,050,413
Refunds and Withdrawals	694,269	652,144	1,602,708	1,973,057	2,333,161
Social Security	--	4,130,016	5,165,491	6,161,440	10,513,377
TOTALS	\$ 1,908,721	\$ 8,110,060	\$ 11,832,300	\$ 14,066,967	\$ 19,849,272
<u>RETIREMENT SYSTEM CASH AND INVESTMENTS - AS AT JUNE 30</u>					
TYPE	1954	1959	1962	1963	1964
Cash	\$ 1,216,993	\$ 2,179,171	\$ 3,704,160	\$ 1,555,215	\$ 4,617,245
Certificates of Deposit	3,755,000	400,000	11,190,000	14,598,569	10,555,678
Investments					
Bonds	61,362,205	91,985,330	93,371,303	96,168,115	109,219,916
Stocks	4,010,861	15,034,550	23,525,985	32,087,264	39,650,979
Mortgages	8,140,595	15,098,547	36,737,899	41,891,301	42,613,028
TOTALS	\$78,485,654	\$124,697,598	\$168,529,347	\$186,300,464	\$206,656,846
MEMBERS IN SYSTEM	18,012	22,617	26,440	27,203	27,901

a. Integration with Social Security - January 1, 1958, with retroactive payments for calendar years 1956 and 1957.

SOURCE: Prepared by the Employees' Retirement System, State of Hawaii.

TABLE 51
UNIVERSITY OF HAWAII

Current Income and Expenditures — Selected Fiscal Years
(Excludes Data for Plant Funds)

	1954	1959	1962	1963	1964
<u>REVENUES</u>					
For Educational Purposes	\$ (4,514,826)	\$ (8,176,961)	\$ (16,877,349)	\$ (23,372,988)	\$ (27,795,561)
Federal Funds	488,358	1,439,206	4,638,476	8,645,781	11,389,718
State Appropriations	2,531,795	4,501,972	10,722,937	12,883,895	14,177,313
University Funds:	(1,494,673)	(2,235,783)	(1,515,936)	(1,843,312)	(2,228,530)
Student Fees	1,144,097	1,799,454	766,981	916,082	995,816
Departmental Earnings	282,624	157,800	84,813	43,860	64,319
Gifts and Grants	44,932	122,106	338,173	580,026	704,202
All Others	23,020	156,423	325,969	303,344	464,193
For Non-Educational Purposes	(893,214)	(1,289,960)	(1,906,944)	(1,906,571)	(2,291,954)
Auxiliary Enterprises	501,330	433,160	290,148	96,460	99,868
Projects	215,220	677,617	1,444,175	1,661,026	1,979,911
Other Sources	176,664	179,183	172,621	149,085	212,175
TOTAL REVENUES	\$ 5,408,040	\$ 9,466,921	\$ 18,784,293	\$ 25,279,559	\$ 30,087,515
<u>EXPENDITURES</u>					
For Educational Purposes	\$ (4,480,844)	\$ (7,634,938)	\$ (16,827,531)	\$ (22,404,391)	\$ (26,871,560)
Instruction & Rel. Act.	2,024,100	3,528,220	6,769,919	8,553,147	9,457,988
Organized Research	881,561	1,498,788	3,322,972	4,162,560	6,014,142
Extension Service	528,039	758,969	955,811	1,000,282	994,214
Libraries	175,293	261,267	641,724	598,398	648,050
Plant Oper. & Maint.	385,095	591,391	1,255,969	1,270,313	1,266,772
Public Services	88,745	407,657	2,829,802	5,434,446	7,035,809
Adm. & General Expenses	398,011	588,646	1,051,334	1,385,245	1,454,585
For Non-Educational Purposes	(825,722)	(1,150,298)	(1,566,975)	(1,904,837)	(2,308,292)
Auxiliary Enterprises	495,703	419,012	87,195	88,868	126,946
Projects	220,601	570,818	1,345,387	1,655,243	2,011,123
Others	109,418	160,468	134,393	160,726	170,223
TOTAL EXPENDITURES	\$ 5,306,566	\$ 8,785,236	\$ 18,394,506	\$ 24,309,228	\$ 29,179,852

SOURCE: Financial Reports of the University of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

HAWAII STATE AND COUNTIES

The bonded debt of the state and counties is sizeable - \$423.7 million outstanding at December 31, 1964 (page 58). Of this amount, \$315.3 million were general obligation bonds chargeable to the general revenues of the state and/or counties. The remaining \$108.4 million were revenue bonds, financed from special earmarked receipts, such as, fuel tax and other highway and airport revenues, earnings from harbor facilities, University housing, multi-deck and off-street parking, and water utilities. Excluded were revenue bonds of the Hawaii Housing Authority (a federally-guaranteed debt) and Honolulu Improvement Districts (payable from special assessments on property owners).

Hawaii's debt burden, state and counties, is high (page 63). Related to population, Hawaii's 1963 per capita debt of \$539 was 9th highest in the nation. The public debt was 22.4% of personal income - a higher percentage than all but six states. It was 210.4% of state and county tax collections - higher than 36 other states.

STATE OF HAWAII

The state debt limit is \$60 million. But by two-thirds vote of each house, a funded debt to a maximum 15% of net assessed property valuations can be incurred. All outstanding and authorized-unissued general obligation debt, plus highway and airport revenue bonds issued by the Territory, are subject to the limitation. For 1964, the 15% limit was \$381.7 million (page 59, fn.).

The state funded debt at the end of 1964 totalled \$305.8 million, or 12.0% of valuations (page 59). Included were \$67.3 million in authorizations for which bonds have not yet been issued. Of the \$238.5 million general obligation bonds outstanding, only 29% or \$68.7 million were to be financed from state general revenues. Principal repayment and interest costs on \$30.1 million in bonds would be repaid by the counties, and \$100.1 million from special fund receipts (page 60). Bonds issued totalling \$39.6 million were held in "reserve" to refund the outstanding highway revenue bonds in September, 1966.

Other outstanding state debt included \$11.6 million in revenue bonds - \$9.3 million for harbors, \$0.9 million for public employees' multi-deck parking, and \$1.4 million for University faculty housing and student dormitories.

THE COUNTIES

The county debt limit is 10% of net assessed valuations within the county. Counties are further limited in the amount of debt that can be contracted in any fiscal year - not to exceed 2% of net assessed values.

The county general obligation debt totalled \$182.3 million at December 31, 1964 (page 62). Over \$17.5 million were authorizations for which bonds had not yet been issued, and \$30.1 million were state bonds issued for and chargeable to the counties. The remaining \$134.6 million were county-issued bonds, nearly 90% for the City and County of Honolulu.

Other county debt outstanding included \$37.6 million in water revenue bonds and \$1.3 million Honolulu Off-Street Parking revenue bonds (page 58).

TABLE 52
PUBLIC BONDED DEBT IN HAWAII
 By Governmental Agencies and Funds Charged
 Outstanding Bonds at December 31, 1964 and Estimated June 30, 1965^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1964			Outstanding June 30, 1965		
	Bonds Issued by:		All Bonds	Bonds Issued by:		All Bonds
	State	Counties		State	Counties	
STATE						
General Fundb	\$108,270,293	\$ --	\$108,270,293	\$106,015,509	\$ --	\$106,015,509
Highway Fundc	55,285,772	18,000	55,303,772	54,357,847	18,000	54,375,847
Airport Fundsd	22,014,757	--	22,014,757	21,749,155	--	21,749,155
Land Revolving Fund	1,444,019	--	1,444,019	1,391,981	--	1,391,981
Sand Island Receipts	969,276	--	969,276	916,636	--	916,636
Veterans' Loan Fund	18,071,849	--	18,071,849	17,376,842	--	17,376,842
World's Fair	2,328,000	--	2,328,000	2,328,000	--	2,328,000
University of Hawaii ^e	1,418,000	--	1,418,000	1,408,000	--	1,408,000
Multi-Deck Parking ^e	892,000	--	892,000	892,000	--	892,000
Harbor Fundse	9,270,000	--	9,270,000	9,270,000	--	9,270,000
HONOLULU CITY-COUNTY						
General Fund	20,636,018	111,061,000	131,697,018	19,933,513	109,977,000	129,910,513
Highway Fund	--	9,181,000	9,181,000	--	9,141,000	9,141,000
Offstreet Parking Funde	--	1,300,000	1,300,000	--	1,300,000	1,300,000
Water Supply Funde	--	35,469,000	35,469,000	--	34,999,000	34,999,000
MAUI COUNTY						
General Fund	2,045,039	5,897,000	7,942,039	1,967,768	5,867,000	7,834,768
Water Funde	--	1,161,000	1,161,000	--	1,138,000	1,138,000
HAWAII COUNTY						
General Fund	6,135,659	5,918,000	12,053,659	5,996,263	5,918,000	11,914,263
Water Funde	--	996,000	996,000	--	996,000	996,000
KAUAI COUNTY						
General Fund	1,117,040	1,944,000	3,061,040	1,088,423	1,915,000	3,003,423
Highway Fund	--	175,000	175,000	--	175,000	175,000
Water Fund	222,278	400,000	622,278	215,063	400,000	615,063
Totals	\$250,120,000	\$173,520,000	\$423,640,000	\$244,907,000	\$171,844,000	\$416,751,000

- Based on gross debt exclusive of cash reserves. Excludes Honolulu Improvement District and Hawaii Housing Authority revenue bonds not chargeable to public funds. June 30, 1965 data based on bonds outstanding at December 31, 1964 and do not include contemplated issues.
- Includes bonds reimbursable from future Hawaii Water Authority revenues on which legislature granted moratorium on repayment for 10 years from initial service. Also includes \$39,600,000 state highway refunding bonds.
- Includes bonds issued by the Territory as revenue bonds (\$43,870,000 and \$43,245,000 outstanding) and county bonds issued prior to 1945 for highway purposes, but reimbursable from state highway funds to Maui County (\$18,000).
- Includes bonds issued by the Territory as revenue bonds (\$14,000,000 and \$13,805,000 outstanding).
- Special revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from and verified by the State Departments of Budget and Finance, and Transportation; City and County of Honolulu Finance Department and Board of Water Supply; and County Auditors.

TABLE 53
STATE BONDS CHARGEABLE TO CONSTITUTIONAL DEBT LIMITATION

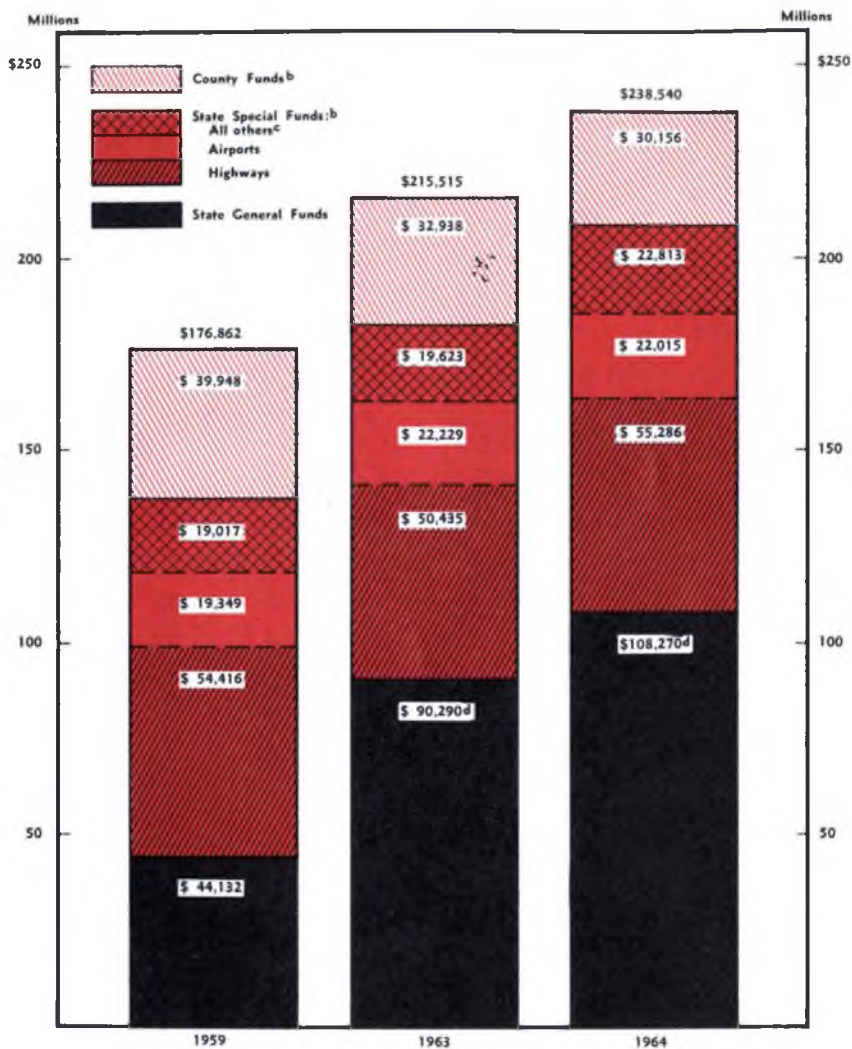
State of Hawaii — December 31, 1964

Debt Service Costs (Principal Repayments and Interest) Chargeable to: ^a	Issued and Outstanding Bonds	Authorized But Unissued Appropriations	Total Authorized Bonded Debt ^e	Per Cent of 1964 Property Valuations		
				Outstanding Debt	Authorized Unissued	Total Debt
State of Hawaii						
General Fund	\$108,270,293 ^c	\$50,136,864	\$158,407,157	4.25%	1.97%	6.22%
Highway Special Fund	55,285,772 ^d	11,632,142	66,917,914	2.17	0.46	2.63
Airport Special Fund	22,014,757 ^d	1,008,093	23,022,850	0.87	0.04	0.91
Land Revolving Fund	1,444,019	2,760,296	4,204,315	0.06	0.11	0.17
Sand Island Receipts	969,276	758,556	1,727,832	0.04	0.03	0.07
Veterans' Loan Fund	18,071,849	500,000	18,571,849	0.71	0.02	0.73
Home Loan Fund	--	500,000	500,000	--	0.02	0.02
World's Fair	2,328,000	--	2,328,000	0.09	--	0.09
Sub-Total State Funds	\$208,383,966	\$67,295,951	\$275,679,917	8.19%	2.65%	10.84%
Honolulu City-County	\$ 20,636,018	\$ --	\$ 20,636,018	0.81%	--	0.81%
Maui County	2,045,039	--	2,045,039	0.08	--	0.08
Hawaii County	6,135,659	--	6,135,659	0.24	--	0.24
Kauai County	1,339,318	--	1,339,318	0.05	--	0.05
Sub-Total County Funds	\$ 30,156,034	--	\$ 30,156,034	1.18%	--	1.18%
Total State Bonds^b	\$238,540,000	\$67,295,951	\$305,835,951	9.37%	2.65%	12.02%

- a. Interest and principal costs on state bonds are charged against state general revenues, but those issued for county and special fund projects are reimbursed by the counties and special fund agencies, as noted.
- b. Constitutional state debt limit is \$60 million, with bonds in excess of such limit permitted to a maximum of 15% of net valuations when authorized by a two-thirds vote of all members to which each house is entitled. Based on 15% absolute maximum on \$2,544,552,176 state property valuations for tax rate purposes for 1964, or a limit of \$381,682,826, debt margin is \$75,846,875.
- c. Includes \$39,600,000 issued to refund highway revenue bonds in 1966.
- d. Includes outstanding obligations issued as revenue bonds by the Territory - \$43,870,000 highways and \$14,000,000 airports.
- e. Excludes special revenue bonds outstanding as follows: Harbors \$9,270,000, University of Hawaii housing and dormitories \$1,418,000, and multi-deck parking \$892,000. Also excludes revenue bond appropriations authorized but as yet not issued as follows: Airports \$3,000,000, reef land reclamation \$25,000,000, harbors \$763,000, and Inter-Island Ferry \$12,000,000.

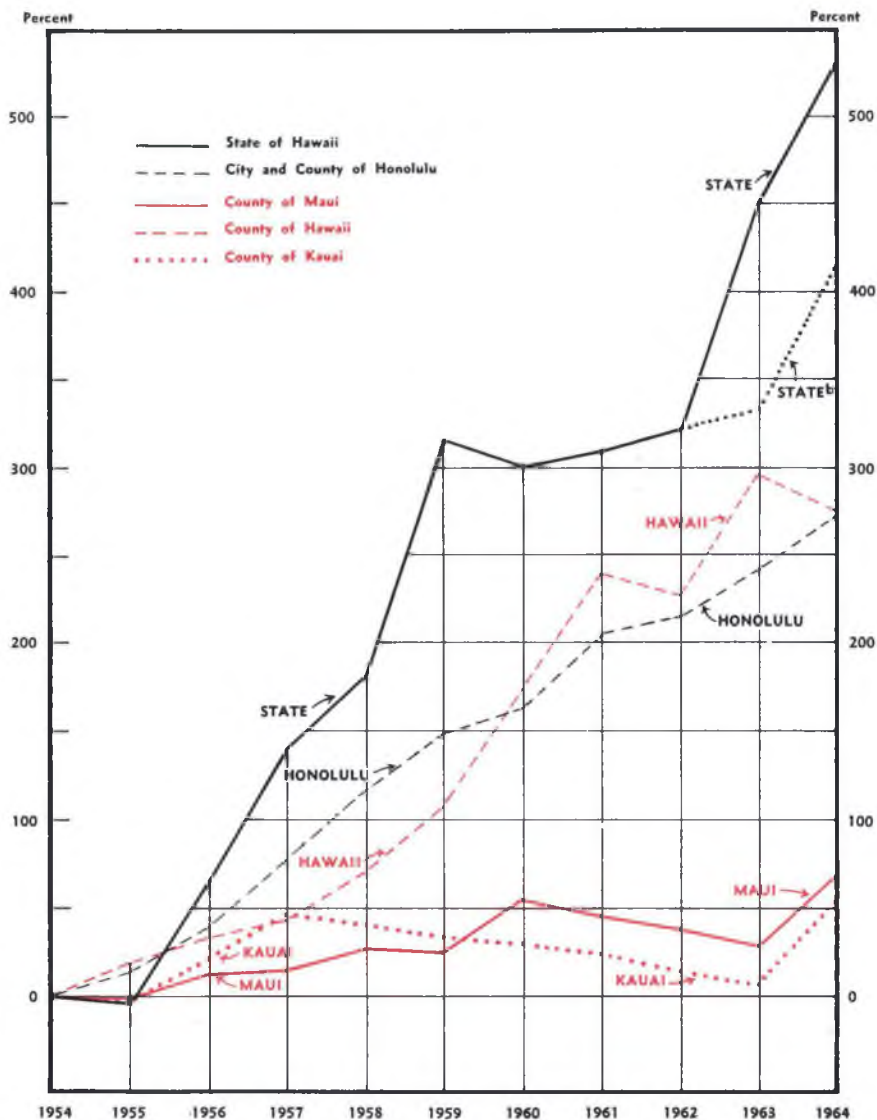
SOURCE: Prepared by the Tax Foundation of Hawaii from information received through the State Departments of Budget and Finance, Taxation and Transportation.

CHART 12
THE STATE OF HAWAII OUTSTANDING BONDED DEBT
 As at December 31, 1959 - 1963 - 1964^a
 (Amount in Thousands)



- a. Outstanding State bonds chargeable to Constitutional debt limit. 1959 Territorial data adjusted to conform for comparative purposes.
- b. Principal repayment and interest charges reimbursable from State special and county funds.
- c. Reimbursable from Veterans' Loan fund, Land Revolving fund, Harbor Board Special fund, and Sand Island receipts.
- d. Includes \$39,600 issue to refund highway revenue bonds issued by the Territory.
- SOURCE: Tax Foundation of Hawaii, Government in Hawaii, 1960 issue (Table 22), 1964 issue (Table 51), and 1965 issue (Table 53)

CHART 13
TRENDS IN LONG TERM BONDED DEBT
State of Hawaii and Counties^a
Outstanding as at December 31, 1954 - 1964



- a. Includes general obligations and territorial highway and airport revenue bonds. Maui and Kauai County bonds issued prior to 1945 for highways included in State data.
b. State funded debt exclusive of \$39,600,000 refunding issue for territorial highway revenue bonds.
SOURCE: Department of Budget and Finance, State of Hawaii; City and County of Honolulu Finance Department; County Auditors.

TABLE 54
COUNTY GENERAL OBLIGATION BONDS
 State of Hawaii—By Counties: December 31, 1964

Description	General Obligation Debt					Debt as Percent of Net Assessed Values				
	Honolulu	Maui	Hawaii	Kauai	All Counties	Honolulu	Maui	Hawaii	Kauai	Average
Issued and Outstanding										
State Bonds ^a	\$ 20,636,018	\$ 2,045,039	\$ 6,135,659	\$ 1,339,318	\$ 30,156,034	0.95	1.44	3.77	1.82	1.18
County Bonds	120,242,000	5,915,000 ^d	5,918,000	2,519,000	134,594,000	5.55	4.18	3.63	3.43	5.29
TOTAL COUNTY BONDED DEBT^b	\$ 140,878,018	\$ 7,960,039	\$ 12,053,659	\$ 3,858,318	\$ 164,750,034	6.50	5.62	7.40	5.25	6.47
AUTHORIZED UNISSUED DEBT										
	\$ 16,850,000	\$ 350,000	\$ 291,000	\$ 50,000	\$ 17,541,000	0.78	0.25	0.18	0.07	0.69
Total Authorized Debt										
State Issues ^a	\$ 20,636,018	\$ 2,045,039	\$ 6,135,659	\$ 1,339,318	\$ 30,156,034	0.95	1.44	3.77	1.82	1.18
County Issues	137,092,000	6,265,000	6,209,000	2,569,000	152,135,000	6.33	4.43	3.81	3.50	5.98
TOTAL AUTHORIZED DEBT	\$ 157,728,018	\$ 8,310,039	\$ 12,344,659	\$ 3,908,318	\$ 182,291,034	7.28	5.87	7.58	5.32	7.16
Debt Limits and Margins										
1964 Property Values	\$2,166,552,480	\$141,582,814	\$162,905,282	\$73,511,600	\$2,544,552,176	--	--	--	--	--
Const. Debt Limit ^c	216,655,248	14,158,281	16,290,528	7,351,160	254,455,217	--	--	--	--	--
Debt Charged to Limit	120,242,000	5,915,000	5,918,000	2,519,000	134,594,000	5.55	4.18	3.63	3.43	5.29
DEBT MARGIN	\$ 96,413,248	\$ 8,243,281	\$ 10,372,528	\$ 4,832,160	\$ 119,861,217	4.45	5.82	6.37	6.57	4.71

a. State bonds issued for county purposes are reimburseable to the state general fund by each respective county.

b. Based on gross debt exclusive of cash reserves. Additional bonds outstanding include: Honolulu Water Supply revenue bonds \$35,469,000 and Offstreet Parking revenue bonds \$1,300,000; and water revenue bonds of Maui County \$1,161,000 and Hawaii County \$996,000.

c. State Constitution limits debt to 10% of net assessed property valuations in each county.

d. Includes \$18,000 for highway purposes issued prior to 1945 but reimburseable from state highway funds.

SOURCE: Prepared by the Tax Foundation of Hawaii from details received from and verified by the City and County Finance Department and Board of Water Supply, and County Auditors.

TABLE 55
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1963 — By States

State	Per Capita Debt ^a		Debt as a % of			
	Amount	Rank	Personal Percent	Income Rank	Tax Collections Percent	Rank
HAWAII	\$538.67	9	22.39	7	210.43 ^b	14
U. S. Average ^c	447.48	--	18.01	--	187.78	--
Alabama	313.11	31	18.75	17	219.44	12
Alaska	705.79	4	24.26	6	305.00	3
Arizona	409.49	21	18.22	19	163.27	26
Arkansas	204.94	49	12.64	42	136.97	38
California	541.68	8	17.63	22	164.88	25
Colorado	381.14	26	14.93	29	144.97	33
Connecticut	650.78	5	20.12	11	238.39	8
Delaware	818.42	2	24.34	5	312.00	2
Florida	428.78	18	19.53	12	207.59	15
Georgia	335.00	29	17.73	20	200.32	16
Idaho	211.29	47	10.83	48	103.21	48
Illinois	431.35	16	14.51	30	170.21	23
Indiana	279.86	38	11.20	46	130.02	39
Iowa	181.43	50	7.87	49	74.64	50
Kansas	400.99	22	17.70	21	160.61	28
Kentucky	394.23	24	21.93	9	246.96	6
Louisiana	502.58	10	27.90	2	245.57	7
Maine	261.35	42	12.97	39	126.79	41
Maryland	634.24	6	22.38	8	266.09	5
Massachusetts	543.18	7	18.93	16	197.28	17
Michigan	420.63	19	16.38	25	160.66	27
Minnesota	411.18	20	17.46	23	151.75	31
Mississippi	270.90	41	19.24	14	181.27	21
Missouri	276.62	40	10.95	47	140.59	35
Montana	293.83	37	13.19	35	121.04	44
Nebraska	428.98	17	18.37	18	213.60	13
Nevada	400.86	23	11.26	45	122.21	43
New Hampshire	295.34	36	12.67	40	141.09	34
New Jersey	457.86	12	15.43	27	182.52	20
New Mexico	313.04	32	15.98	26	152.69	30
New York	781.87	3	25.64	3	236.13	9
North Carolina	211.12	48	11.55	44	125.09	42
North Dakota	249.61	44	12.15	43	113.26	46
Ohio	351.44	28	14.02	33	170.10	24
Oklahoma	386.15	25	19.46	13	197.14	18
Oregon	441.23	14	17.45	24	177.49	22
Pennsylvania	466.24	11	18.94	15	222.55	11
Rhode Island	372.21	27	15.18	28	158.79	29
South Carolina	212.34	46	13.18	36	147.59	32
South Dakota	95.56	51	4.96	51	43.44	51
Tennessee	456.52	13	25.31	4	294.82	4
Texas	433.89	15	20.57	10	225.05	10
Utah	311.48	33	14.33	32	138.60	37
Vermont	278.81	39	13.05	38	115.03	45
Virginia	302.28	35	14.42	31	183.86	19
Washington	864.65	1	34.36	1	323.99	1
West Virginia	252.45	43	13.54	34	140.55	36
Wisconsin	302.64	34	12.65	41	104.20	47
Wyoming	328.92	30	13.09	37	126.83	40
Dist. of Columbia	228.01	45	6.80	50	86.91	49

a. Based on previous mid-year estimates of population.

b. Hawaii data based on tax collections shown in Table 8.

c. U. S. average includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1962 and 1963; State Tax Collections in 1964, and Survey of Current Business, August, 1964; U. S. Department of Commerce.

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